



# City of Philadelphia

City Council  
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## Legislation Details (With Text)

**File #:** 170901      **Version:** 0      **Name:**

**Type:** Bill      **Status:** ENACTED

**File created:** 10/19/2017      **In control:** Committee on Finance

**On agenda:**      **Final action:** 4/5/2018

**Title:** Amending Chapter 19-3900 of The Philadelphia Code, entitled "Tax Exemptions for Longtime Owner-Occupants of Residential Properties," to extend the availability of exemptions and making related changes, all under certain terms and conditions.

**Sponsors:** Councilmember Johnson, Councilmember Bass, Councilmember Quiñones Sánchez, Councilmember Parker, Councilmember Blackwell, Council President Clarke, Councilmember Squilla, Councilmember Greenlee, Councilmember Oh

**Indexes:** TAX EXEMPTIONS FOR LONGTIME OWNER-OCCUPANTS OF RESIDENTIAL PROPERTIES

**Code sections:**

**Attachments:** 1. CertifiedCopy17090100.pdf

Date	Ver.	Action By	Action	Result	Tally
4/18/2018	0	MAYOR	SIGNED		
4/5/2018	0	CITY COUNCIL	READ AND PASSED	Pass	17:0
3/22/2018	0	CITY COUNCIL	ORDERED PLACED ON THIS DAY'S FIRST READING CALENDAR		
3/22/2018	0	CITY COUNCIL	SUSPEND THE RULES OF THE COUNCIL	Pass	
3/22/2018	0	CITY COUNCIL	READ AND ORDERED PLACED ON NEXT WEEK'S SECOND READING CALENDAR		
3/19/2018	0	Committee on Finance	HEARING NOTICES SENT		
3/19/2018	0	Committee on Finance	HEARING HELD		
3/19/2018	0	Committee on Finance	REPORTED FAVORABLY, RULE SUSPENSION REQUESTED		
10/19/2017	0	CITY COUNCIL	Introduced and Referred	Pass	

Amending Chapter 19-3900 of The Philadelphia Code, entitled "Tax Exemptions for Longtime Owner-Occupants of Residential Properties," to extend the availability of exemptions and making related changes, all under certain terms and conditions.

*THE COUNCIL OF THE CITY OF PHILADELPHIA HEREBY ORDAINS:*

SECTION 1. Chapter 19-3900 of The Philadelphia Code is hereby amended to read as follows:

CHAPTER 19-3900. TAX EXEMPTIONS FOR LONGTIME OWNER-OCCUPANTS OF RESIDENTIAL PROPERTIES.

\* \* \*

§ 19-3902. Definitions.

\* \* \*

[(7) "Low-income longtime owner-occupant." A longtime owner-occupant whose total household income is less than or equal to eighty percent (80%) of the Area Median Income, adjusted for household size, as established by the U.S. Department of Housing and Urban Development in its most recent publication for Philadelphia County.]

§ 19-3903. Eligibility for Exemption of Real Property Taxes.

(1) Real property shall be eligible for the exemptions provided for under this Chapter if it meets all of the following conditions:

\* \* \*

(f) For [the first ten years,] *each year*, the total household income is less than or equal to one hundred fifty percent (150%) of the Area Median Income, adjusted for household size, as established by the U.S. Department of Housing and Urban Development in its most recent publication for Philadelphia County. [For any tax year after the first ten years, the long-time owner-occupant must qualify as a low-income longtime owner-occupant.]

\* \* \*

§ 19-3905. Benefit Determinations.

(1) For purposes of calculating City and School District real estate taxes, upon application pursuant to subsection (2), below, if the certified market value of an eligible property for any tax year, minus any homestead exclusion, is more than three times the certified market value of such property for the immediately preceding tax year, then the certified market value of such property for such tax year shall be deemed to equal three times the certified market value of such property for the immediately preceding tax year, and no further homestead exclusion shall be allowed. Regardless of whether the property is subsequently assessed at a lower or higher market value, the foregoing deemed certified market value shall remain the deemed certified market value *for so long as the eligible taxpayer remains eligible*, until such property is sold, transferred or is no longer the principal residence of the eligible taxpayer, or until the eligible taxpayer voluntarily opts out of the program. [That deemed certified market value shall not continue for more than ten years, unless the taxpayer qualifies as a low-income longtime owner-occupant.]

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**Explanation:**

[Brackets] indicate matter deleted.

*Italics* indicate new matter added.