



# City of Philadelphia

City Council  
Chief Clerk's Office  
402 City Hall  
Philadelphia, PA 19107

## Legislation Details (With Text)

**File #:** 220412      **Version:** 1      **Name:**

**Type:** Bill      **Status:** WITHDRAWN

**File created:** 5/12/2022      **In control:** Committee of the Whole

**On agenda:**      **Final action:**

**Title:** Amending Chapter 19-3900 of The Philadelphia Code, entitled "Tax Exemptions for Longtime Owner-Occupants of Residential Properties," to revise the cap on the total amount of exemptions authorized in the program, all under certain terms and conditions.

**Sponsors:** Council President Clarke, Councilmember Parker

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

**Code sections:**

**Attachments:** 1. Bill No. 22041201, As Amended.pdf

Date	Ver.	Action By	Action	Result	Tally
9/15/2022	1	CITY COUNCIL	WITHDRAWN		
6/16/2022	1	CITY COUNCIL	SUSPEND THE RULES OF THE COUNCIL		
6/16/2022	1	CITY COUNCIL	READ AND ORDERED PLACED ON NEXT WEEK'S SECOND READING CALENDAR		
6/16/2022	1	CITY COUNCIL	ORDERED PLACED ON THIS DAY'S FIRST READING CALENDAR		
6/15/2022	0	Committee of the Whole	HEARING NOTICES SENT		
6/15/2022	0	Committee of the Whole	HEARING HELD		
6/15/2022	0	Committee of the Whole	AMENDED		
6/15/2022	1	Committee of the Whole	REPORTED FAVORABLY, RULE SUSPENSION REQUESTED		
6/14/2022	0	Committee of the Whole	HEARING NOTICES SENT		
6/14/2022	0	Committee of the Whole	RECESSED		
6/8/2022	0	Committee of the Whole	HEARING HELD		
6/8/2022	0	Committee of the Whole	RECESSED		
6/8/2022	0	Committee of the Whole	HEARING NOTICES SENT		
5/12/2022	0	CITY COUNCIL	Introduced and Referred		

Amending Chapter 19-3900 of The Philadelphia Code, entitled "Tax Exemptions for Longtime Owner-Occupants of Residential Properties," to revise the cap on the total amount of exemptions authorized in the program, all under certain terms and conditions.

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

### TITLE 19. FINANCE, TAXES AND COLLECTIONS

\* \* \*

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

\* \* \*

§ 19-3905. Benefit Determinations.

\* \* \*

(7) (a) If, for any tax year through and including tax year 2018, the total City and School District taxes exempted pursuant to the foregoing on all properties in the City, as certified by the Department no later than forty- five days after the deadline for applications under this Chapter, are in excess of twenty million dollars (\$20,000,000) then, notwithstanding subsection (1), above, the exemptions shall be allocated among all eligible taxpayers on a pro rata basis so that the total taxes exempted do not exceed twenty million dollars (\$20,000,000).

(b) If, for tax year 2019 [or any tax year thereafter] *through and including tax year 2022*, the total City and School District taxes exempted pursuant to the foregoing on all properties in the City, as certified by the Department no later than forty-five days after the deadline for applications under this Chapter, are in excess of twenty-five million dollars (\$25,000,000) then, notwithstanding subsection (1), above, the exemptions shall be allocated among all eligible taxpayers on a pro rata basis so that the total taxes exempted do not exceed twenty-five million dollars (\$25,000,000); provided that, for tax year 2019 only, this five million dollar (\$5,000,000) increase in the maximum taxes exempted shall be applied instead to the following tax year, so that the total taxes exempted for tax year 2020 only shall not exceed thirty million dollars (\$30,000,000).

(c) *If, for tax year 2023 or any tax year thereafter, the total City and School District taxes exempted pursuant to the foregoing on all properties in the City, as certified by the Department no later than forty-five days after the deadline for applications under this Chapter, are in excess of thirty-five million, two hundred thousand dollars (\$35,200,000) then, notwithstanding subsection (1), above, the exemptions shall be allocated among all eligible taxpayers on a pro rata basis so that the total taxes exempted do not exceed thirty-five million, two hundred thousand dollars (\$35,200,000).*

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