City of Philadelphia

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

Legislation Details (With Text)

File #:	220499	**Version:** 1	**Name:**		
Type:	Bill		**Status:**	ENACTED	
File created:	5/26/2022		**In control:**	Committee of the Whole	
On agenda:			**Final action:**	6/23/2022	
Title:	Amending Chapter 19-2900 of The Philadelphia Code, entitled “Senior Citizen Low Income Special Tax Provisions,” to modify parameters of special tax provisions for low-income seniors, including the deadline for filing an application, all under certain terms and conditions.				
Sponsors:	Councilmember Johnson, Councilmember Jones, Councilmember Gauthier, Councilmember Gym, Councilmember Gilmore Richardson, Councilmember Squilla, Councilmember Quiñones Sánchez, Councilmember Bass, Councilmember Parker, Councilmember Brooks, Councilmember Green, Councilmember Oh, Councilmember Thomas				
Indexes:	SENIOR CITIZEN LOW INCOME SPECIAL TAX PROVISIONS				
Code sections:	19-2900 - Senior Citizen Low Income Special Tax Provisions				
Attachments:	1. CertifiedCopy22049901.pdf				

Date	Ver.	Action By	Action	Result	Tally
7/27/2022	1	MAYOR	SIGNED		
6/23/2022	0	CITY COUNCIL	READ AND PASSED	Pass	17:0
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	HEARING HELD		
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		
5/26/2022	0	CITY COUNCIL			

Amending Chapter 19-2900 of The Philadelphia Code, entitled “Senior Citizen Low Income Special Tax Provisions,” to modify parameters of special tax provisions for low-income seniors, including the deadline for filing an application, all under certain terms and conditions.

THE COUNCIL OF THE CITY OF PHILADELPHIA HEREBY ORDAINS:

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SECTION 1. Chapter 19-2900 of The Philadelphia Code is hereby amended to read as follows:

CHAPTER 19-2900. SENIOR CITIZEN LOW INCOME SPECIAL TAX PROVISIONS

* * *

§ 19-2904. Application; Proof of Claim.

(1) Except as otherwise provided in this subsection, an application for real estate tax refund or forgiveness of taxes shall be filed with the Department on or before the [thirty-first day of January] *thirtieth day of September* of the calendar year in which real estate taxes are due and payable, provided however, that for calendar year 2019, an application for real estate tax refund or forgiveness of taxes shall be filed with the Department on or before the fifteenth day of March. Only one taxpayer for each homestead shall be entitled to the real estate tax refund or forgiveness of taxes. If two or more persons residing at any homestead meet the qualification for a real estate tax refund or forgiveness of taxes they may determine among themselves who shall receive the refund or forgiveness of taxes. If they are unable to agree, the Department shall determine to whom the refund or forgiveness of taxes is to apply.

* * *

(b) Extended deadline. Taxpayers who would have been entitled to a refund or forgiveness of real estate taxes under the provisions of this Chapter in any prior tax year shall be deemed to have filed a timely application for that tax year, subject to the following:

(.1) Taxpayers eligible under this extended deadline provision must be eligible for a refund or forgiveness of real estate taxes under the provisions of this Chapter as of the date the application is filed with the Department.

(.2) Taxpayers eligible under this provision shall be entitled to receive forgiveness of that part of their real estate tax liability attributable to any real estate tax rate increase or an increase in the assessed value of the taxpayer's homestead in prior tax years, but no earlier than tax year 2018, in which the taxpayer would have qualified for relief. Such taxpayers shall not be entitled to a refund or credit for any real estate taxes paid for prior tax years; and

(.3) The Department shall affirmatively identify taxpayers eligible under this provision to the maximum extent possible by using all local, state, and federal government data, as well as consumer reporting data, that is obtainable by reasonable efforts. Upon identifying eligible taxpayers, the Department shall automatically enroll them in the program.

* * *

SECTION 2. Effective Date. This Ordinance shall take effect immediately.

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