

## Legislation Details (With Text)

**File #:** 220531      **Version:** 0      **Name:**

**Type:** Bill      **Status:** HELD IN COMMITTEE

**File created:** 5/26/2022      **In control:** Committee of the Whole

**On agenda:**      **Final action:**

**Title:** Amending Chapter 19-300 of The Philadelphia Code, entitled "Real Estate Taxes," to establish rebates for early payment on real estate taxes, under certain terms and conditions.

**Sponsors:** Councilmember Oh

**Indexes:** REAL ESTATE TAX

**Code sections:**

**Attachments:** 1. Bill No. 22053100.pdf

Date	Ver.	Action By	Action	Result	Tally
6/15/2022	0	Committee of the Whole	HEARING NOTICES SENT		
6/15/2022	0	Committee of the Whole	RECESSED		
6/14/2022	0	Committee of the Whole	HEARING HELD		
6/14/2022	0	Committee of the Whole	HEARING NOTICES SENT		
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 19-300 of The Philadelphia Code, entitled "Real Estate Taxes," to establish rebates for early payment on real estate taxes, under certain terms and conditions.

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

SECTION 1. Section 19-1301.1 of The Philadelphia Code is hereby amended to read as follows:

TITLE 19. FINANCE, TAXES AND COLLECTIONS

\* \* \*

CHAPTER 19-1300. REAL ESTATE TAXES.

\* \* \*

§ 19-1310. Tax Rebate for Early Payment.

(1) *Definitions.*

(a) *Tax Year.* The calendar year in which the real estate tax imposed by Section 19-1301 is due.

(2) *For a given Tax Year, individuals that complete payment before the March 31 deadline shall be entitled to a rebate on the tax imposed by Section 19-1301, as follows:*

- (a) *The rebate shall apply only with respect to property that is the individual's principal residence.*
- (b) *For a given Tax Year, the rebate shall equal ten percent of the amount of tax due on the property.*
- (c) *To receive the tax rebate provided by this Section, a taxpayer must make application on a form to be provided by the Revenue Department, which shall by regulation provide for the type of documentary proof required to establish eligibility for the tax rebate.*

SECTION 2. This Ordinance shall be effective immediately.

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Explanation:

*Italics* indicate new matter added.