



Legislation Details (With Text)

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

**File created:** 5/11/2023      **In control:** Committee on Finance

**On agenda:**      **Final action:** 6/22/2023

**Title:** Amending Chapter 19-1300 of The Philadelphia Code, entitled "Real Estate Taxes," to require notices of property assessed value and real estate tax liability, include information on the availability and application process for Income-based payment agreements, Homestead, Tax exemption for Long-time Owner Occupants and other tax relief programs, all under certain terms and conditions.

**Sponsors:** Councilmember Bass, Councilmember Driscoll, Councilmember Squilla, Councilmember Vaughn, Councilmember O'Neill, Councilmember Harrity, Councilmember Phillips, Councilmember Thomas

**Indexes:** REAL ESTATE TAX

**Code sections:** 19-1301 - Real Estate Taxes

**Attachments:** 1. Bill No. 23041901, As Amended.pdf, 2. CertifiedCopy23041901

Date	Ver.	Action By	Action	Result	Tally
9/14/2023	1	MAYOR		NO ACTION TAKEN	
6/22/2023	0	CITY COUNCIL			
6/15/2023	1	CITY COUNCIL			
6/15/2023	1	CITY COUNCIL			
6/15/2023	1	CITY COUNCIL			
6/13/2023	1	Committee on Finance	REPORTED FAVORABLY, RULE SUSPENSION REQUESTED		
6/13/2023	0	Committee on Finance	HEARING NOTICES SENT		
6/13/2023	0	Committee on Finance	HEARING HELD		
6/13/2023	0	Committee on Finance	AMENDED		
5/11/2023	0	CITY COUNCIL	Introduced and Referred		

Amending Chapter 19-1300 of The Philadelphia Code, entitled "Real Estate Taxes," to require notices of property assessed value and real estate tax liability, include information on the availability and application process for Income-based payment agreements, Homestead, Tax exemption for Long-time Owner Occupants and other tax relief programs, all under certain terms and conditions.

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

SECTION 1. Section 19-1301 of The Philadelphia Code is hereby amended to read as follows:

§ 19-1301. Real Estate Taxes.

(1) (a) For each of the following years, a tax is hereby levied at the following respective rates on each one hundred dollars (\$100) of the assessed value of taxable real property returned by the Board of Revision of Taxes in the year immediately preceding the stated year:

\* \* \*

*§ 19-1301.1. Tax Relief information to be included in Notices of Property Assessed Value sent by the Office of Property Assessment and Notices of Real Estate Tax Liability sent by the Department of Revenue.*

*(a) Notice informing the taxpayer of the right to an income-based payment agreement for homestead properties and the steps to apply for such payment agreements, and the availability of free advice and assistance from housing counseling agencies and legal services agencies for taxpayers who are eligible. The Office of Property Assessment and the Department of Revenue shall also provide written information of the addresses and phone numbers of housing counseling agencies and legal service agencies available to assist the taxpayer; and*

*(b) Information about how to apply for the following programs: Homestead exclusion, pursuant to § 19-1301.2; Deferral, pursuant to § 19-1307; Longtime Owner-Occupant Exemption pursuant to § 19-3905(3)(a); and Senior Citizen Low Income Special Tax Provisions pursuant to § 19-2904(1)(a).*

§ 19-1301.[1] 2. Homestead Exclusion.

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**Explanation:**

[Brackets] indicate matter deleted.

*Italics* indicate new matter added.