Legislation Text

File #: 120173-A, **Version:** 2

Amending Section 19-1806, entitled "Authorization of Realty Use and Occupancy Tax," to further authorize the Board of Education of the School District of Philadelphia to impose a tax on the use or occupancy of real estate within the School District of Philadelphia, under certain terms and conditions.

THE COUNCIL OF THE CITY OF PHILADELPHIA HEREBY ORDAINS:

SECTION 1. Section 19-1806 of The Philadelphia Code is amended to read as follows:

§ 19-1806. Authorization of Realty Use and Occupancy Tax.

> (1) Definitions. In this Section the following definitions shall apply:
>
> *   *   *
>
> *(g) OPA. Office of Property Assessment.*
>
> (2) Imposition of the Tax.
>
> *   *   *

(b) The Board of Education of the School District of Philadelphia is authorized to impose a tax for general school purposes on the use or occupancy of real estate within the School District of Philadelphia during the tax years beginning July 1, 2001, July 1, 2002, July 1, 2003, July 1, 2004, July 1, 2005, July 1, 2006, July 1, 2007, July 1, 2008, July 1, 2009, July 1, 2010, July 1, 2011, *July 1, 2012,* and thereafter for the purpose of carrying on any business, trade, occupation, profession, vocation, or any other commercial or industrial activity. This tax is imposed on the user or occupier of real estate.

> *   *   *
>
> (4) Rate and Computation of Tax.
>
> > (a) Rate.
> >
> > *   *   *

(ii) The tax authorized by this Section shall be measured by the assessed value of the real estate, for the tax years beginning July 1, 2001, July 1, 2002, July 1, 2003, July 1, 2004, July 1, 2005, July 1, 2006, July 1, 2007, July 1, 2008, July 1, 2009, July 1, 2010, *and* July 1, 2011, [and thereafter] at the rate each year not to exceed four dollars and sixty-two cents ($4.62) per one hundred ($100) dollars of the assessed value of the real estate as most recently returned by the Board of Revision of Taxes.

(iii) The tax authorized by this Section shall be measured by the assessed value of the real estate, for the tax year beginning July 1, 2012, and thereafter, at the rate each year not to exceed five dollars and fifty-one cents ($5.51) per one hundred ($100) dollars of the assessed value of the real estate as most recently returned by the Office of Property Assessment, except that, for the tax year beginning July 1, 2012, only, the tax shall be calculated based on the assessed value of the real estate as returned by the Office of Property Assessment in 2011.

(b)   Computation. The tax to be paid by the user or occupier shall be computed as follows:

Square feet occupied or used Total square feet available for use or occupancy on the real estate		Days of actual use or occupancy
	x Assessed value x Rate of taxation x	360

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Explanation:

[Brackets] indicate matter deleted.
Italics indicate new matter added.