



Legislation Text

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Amending Chapter 19-2900 of The Philadelphia Code, entitled "Senior Citizen Special Tax Provisions," by providing for those circumstances where a participant in the tax freeze program authorized by that Chapter would owe less taxes as a result of a reduction in the tax rate or the assessed value of the taxpayer's property but for his or her prior enrollment in the program; all under certain terms and conditions.

THE COUNCIL OF THE CITY OF PHILADELPHIA HEREBY ORDAINS:

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

CHAPTER 19-2900. SENIOR CITIZEN SPECIAL TAX PROVISIONS.

* * *

§ 19-2908. Effect of Reduction in Tax Rates or Property Assessment.

(1) *As used in this Section:*

(a) "Program" refers to the low income senior citizen tax freeze authorized by this Chapter.

(2) *If a reduction in tax rates or a reassessment of property for the next calendar year would cause the taxes owed by a current participant in the program to be lower in the next calendar year than the level at which such taxes are currently frozen but for the freeze, then the participant's application on file with the Department shall be deemed a re-application to participate in the program beginning the next calendar year at the lower amount of tax. No additional application shall be required for the purpose of benefiting from the reduced tax rate or reassessment.*

(3) *With respect to a taxpayer whose real estate taxes have been frozen for the current calendar year pursuant to this Chapter: Before sending such taxpayer a bill for real estate taxes due for the next calendar year, the Department shall compare the amount of taxes due for the current calendar year under the program to the amount that would be due for the next calendar year as if the taxpayer were first applying to participate in the program for the next year, and shall bill the taxpayer for the lesser amount.*

(a) *In performing this calculation, the Department shall take into account the homestead exemption authorized by § 19-1301.1. If the taxpayer has not filed an application for that exemption, the Department shall, for the purposes of determining the taxes due under this Chapter, treat the most recently approved application for the tax freeze authorized by this Chapter as a completed homestead exemption application.*

(4) *The Department shall provide taxpayers with the following information:*

(a) *A clear explanation of the provisions in subsection (2) and the calculation performed*

pursuant to subsection (3);

(b) An explanation that, so long as the taxpayer remains an active, approved participant in the tax freeze program authorized under this Chapter, if he or she receives a notice of an increased property assessment, that increase will not trigger an increase in taxes due; and

(c) Notification that the taxpayer should formally apply for the homestead exclusion provided for in § 19-1301.1 if he or she has not already done so, along with a copy of the application.

SECTION 2. The requirements of this Ordinance shall apply with respect to Tax Year 2014 and each year thereafter.

Explanation:

Italics indicate new matter added.