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

Legislation Text

File #: 130298, **Version:** 1

Amending Chapter 19-1300 of The Philadelphia Code, entitled "Real Estate Taxes," by amending the deadline for which certain property owners may apply for a designation of homestead property; all under certain terms and conditions.

THE COUNCIL OF THE CITY OF PHILADELPHIA HEREBY ORDAINS:

SECTION 1. Chapter 19-1300 of The Philadelphia Code is hereby amended as follows:

CHAPTER 19-1300. REAL ESTATE TAXES

* * *

§ 19-1301.1. Homestead Exclusion.

* * *

(4) Administration and procedure.

(a) *Except as otherwise provided in this subsection,* [No] *no* later than [July 31] *September 13* of the year prior to the year in which the tax is due, the owner or owners of real property may apply to the OPA for designation of property as homestead property. Such application shall be in such form as the OPA shall prescribe, consistent with any form mandated by the Department of Community and Economic Development.

(.1) In the event that a property transfer takes place after the deadline specified in subsection (4)(a) or within thirty days prior to such deadline, the owner or owners of real property may apply to the OPA for a designation of the property as homestead property within 30 days of the date on which said property is transferred into the new owner or owners' name(s), provided that such application is received by OPA no later than December 1 of the year prior to the year in which the tax is due.

(.2) With respect to applications received by the OPA pursuant to subsection (.1), if it is impracticable for the Department to include the homestead exclusion in the tax bill, the taxpayer shall pay the full amount set forth in the tax bill and the Department, by no later than May 31 of the tax year, shall refund to the taxpayer the amount of tax subject to the homestead exclusion. No refund application shall be required.

* * *

(c) An application shall be deemed approved unless the OPA provides, by no later than [November 30 of the year prior to the year in which the tax is due,] *the date set out below,* a written statement

setting out all reasons for any denial, in whole or in part, of an application.

(.1) For applications timely filed on or before September 13 of the year prior to the year in which the tax is due: November 30 of the year prior to the year in which the tax is due.

(.2) For applications timely filed, pursuant to subsection (4)(a)(.1) above, after September 13 of the year prior to the year in which the tax is due: January 31 of the year in which the tax is due.

SECTION 2. This Ordinance shall become effective immediately.

Explanation:

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

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