

Legislation Text

File #: 130592, **Version:** 1

Amending Section 19-1806 of The Philadelphia Code, entitled “Authorization of Realty Use and Occupancy Tax,” by tolling interest, penalties and costs when the assessed value of taxable property is under appeal; limiting what the Department can bill for tax years under appeal; and requiring for the tax year under appeal payment of an amount at least equal to the prior year’s tax; all under certain terms and conditions.

THE COUNCIL OF THE CITY OF PHILADELPHIA HEREBY ORDAINS:

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

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

* * *

(4) *Rate and Computation of Tax.*

* * *

(c) *Computation for Tax Years beginning on or after July 1, 2013.* The tax to be paid by the user or occupier, for the tax year beginning July 1, 2013, and for all tax years thereafter, shall be computed as follows:

* * *

(.4) For purposes of this subsection (c):

* * *

(D) *Notwithstanding the provisions of §19-509 (related to interest, penalties and costs) for the tax year beginning July 1, 2013, no interest, penalties or cost shall accrue while an appeal of the assessed value of the taxable property is pending, provided:*

(.a) *the Taxpayer has timely filed an appeal of the assessed value with the Board of Revision of Taxes or court of competent jurisdiction; and*

(.b) *the Taxpayer has, in accordance with §19-1806(5), paid when due an amount equal to the Realty Use and Occupancy Tax due for the same period in the tax year beginning July 1, 2012;*

(.c) *Where the Taxpayer has timely filed an appeal of the assessed value with the Board of Revision of Taxes or court of competent jurisdiction, the Department shall, while the appeal is pending, bill the taxpayer for the tax year beginning July 1, 2013, no more than the amount of Realty Use and Occupancy Tax due for the same period in the tax year beginning July 1, 2012;*

(.d) *Where a taxpayer has complied with the provisions of subsections (D) (.a) and (.b), any overpayment for the tax year beginning July 1, 2013 resulting from a final determination of the assessment*

appeal of the taxable property shall be credited against amounts due in future periods until exhausted;

(.e) Where a taxpayer has complied with the provisions of subsections (D) (.a) and (.b), any outstanding balance for the tax year beginning July 1, 2013 which remains due after a final determination of the assessment appeal of the taxable property shall be deemed to have been paid when due if payment in full is received by the Department within thirty (30) days of the date of the final determination. Thereafter, amounts remaining due and unpaid shall accrue interest, penalties and costs in accordance with the provisions of § 19-509 (related to interest, penalties and costs).

* * *

SECTION 2. This Ordinance shall take effect immediately upon final enactment.

Explanation:

[Brackets] indicates matter deleted.

Italics indicate new matter added.