



Legislation Text

File #: 140828, **Version:** 0

Amending Chapter 19-3900 of The Philadelphia Code, entitled "Tax Exemptions for Longtime Owner-Occupants of Residential Properties," by extending the deadline to apply for the exemption authorized by this Chapter on behalf of certain property owners who were eligible for the exemption in the first year that it was available, but who missed the deadline to apply; all under certain terms and conditions.

THE COUNCIL OF THE CITY OF PHILADELPHIA HEREBY ORDAINS:

SECTION 1. Chapter 19-3900 of The Philadelphia Code is hereby amended to read as follows:

CHAPTER 19-3900. TAX EXEMPTIONS FOR LONGTIME OWNER-OCCUPANTS OF RESIDENTIAL PROPERTIES.

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§ 19-3905. Benefit Determinations.

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(3) Except as otherwise provided in this subsection, no later than February 17 of each tax year, the owner of any property that meets the criteria set forth in Section 19-3903 and who wishes to participate in the program must apply to the OPA for certification as a participant in the program.

(a) The OPA is authorized to grant exceptions to the deadline provided at the beginning of this subsection (3) upon provision by an owner of real property of evidence of hardship or evidence of other good cause, at its discretion, provided that no exception to the deadline shall be granted with respect to any application received at the time of or after the certification by the Department that total exemptions equal the maximum permitted under subsection (7). The OPA shall promulgate such regulations and forms as are deemed necessary to effectuate the purpose of this subsection. The Tax Review Board is authorized to review any adverse final determination by the Department relating to an individual's application for an exception, in like manner and with the same effect as a petition for review, as provided in Chapter 19-1700.

(b) Extended deadline for first year of the program. An owner of property who would have been eligible for the exemption of real property taxes beginning in Tax Year 2014, but who failed to submit an application by February 17, 2014, shall be deemed to have submitted a timely application if such application is submitted no later than February 17, 2015, subject to the following:

(.i) The owner must be eligible for the exemption as of the date the application is actually submitted;

(.ii) If the OPA approves an application pursuant to this subsection (b), the resulting “deemed certified market value” shall first take effect with respect to Tax Year 2015 and shall remain the deemed certified market value no longer than an exemption applied for on or before February 17, 2014;

(.iii) If the total City and School District taxes exempted pursuant to this subsection (b), as certified by the Department no later than forty-five days after the deadline for applications under this subsection, when added to the total City and School District taxes already exempted for Tax Year 2014 pursuant to this Chapter, exceeds twenty million dollars (\$20,000,000), the exemptions allocated pursuant to this subsection (b) shall be allocated among all eligible taxpayers on a pro rata basis so that the total taxes exempted do not exceed \$20,000,000; and

(.iv) Each exemption authorized pursuant to this subsection (b) shall in all other respects be subject to the requirements of this Chapter.

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SECTION 2. This Ordinance shall take effect immediately.

Explanation:

Italics indicate new matter added.