



# City of Philadelphia

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

## Legislation Text

File #: 140717, Version: 1

Amending Chapter 19-3900 of The Philadelphia Code, entitled "Tax Exemptions for Longtime Owner-Occupants of Residential Properties," by specifying certain circumstances sufficient to demonstrate equitable ownership of a property under the Longtime Owner Occupants Program, under certain terms and conditions.

*THE COUNCIL OF THE CITY OF PHILADELPHIA HEREBY ORDAINS:*

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

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

\* \* \*

§ 19-3902. Definitions.

\* \* \*

(3) "Owner."

(a) The owner of record, as recorded with the Department of Records; or

(b) An equitable owner, defined as a person, *other than the owner of record*, who has inherited an interest in the property from the deceased owner of record; a person who has entered into an installment land contract to purchase the property from the owner of record; a person who was the owner of record before a fraudulent conveyance of the property occurred; or a person who can demonstrate some other ownership interest in the property;

(c) Where the owner of record either is deceased or cannot be located, a person who has registered his or her name with the Department as the person to whom tax bills should be sent and who has been paying such bills for at least the preceding ten years.

(d) Where the owner of record *or equitable owner* acquired the property from a spouse, due to death or divorce, or from a life partner, due to death or termination of the life partnership, th[e]at owner [of record] shall be deemed to have been the owner [of record] throughout the period of ownership of the transferring spouse or life partner.

(e) *Where the owner of record or equitable owner (i) acquired the property from a spouse, life partner, parent, stepparent, child, brother, sister, aunt, uncle, grandparent or step-grandparent, (ii) as of July 1*

*of the year immediately preceding the tax year, has been resident in the property for at least ten years, and (iii) has paid the majority of the expenses - including property taxes, maintenance and utilities bills - for the property during those ten years, that owner shall be deemed to have been the owner throughout the period of his or her residence in the property.*

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**Explanation:**

[Brackets] indicate matter deleted.

*Italics* indicate new matter added.