



# City of Philadelphia

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

## Legislation Text

**File #:** 140638-A, **Version:** 1

Amending Chapter 19-3900 of The Philadelphia Code, entitled "Tax Exemptions for Longtime Owner-Occupants of Residential Properties," by amending the eligibility requirements to make eligible properties owned by certain individuals who received assistance in the acquisition of the property as part of a government or nonprofit housing program, 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 amended to read as follows:

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

\* \* \*

§ 19-3903. Eligibility for Exemption of Real Property Taxes.

(1) Real property shall be eligible for the exemptions provided for under this Chapter if it meets all of the following conditions:

\* \* \*

(e) The property has not previously received an abatement of taxes under § 19-1303(2), § 19-1303(3), § 19-1303(4) or § 19-1303(5). *This condition of eligibility shall not apply to a property the owner of which received or benefited from assistance provided in connection with the acquisition of the property as part of a government or nonprofit subsidized low or moderate income housing program.*

\* \* \*

SECTION 2. The provisions of this Bill shall apply to applications filed pursuant to the deadline exception set forth in Bill No. 140278.

**Explanation:**

[Brackets] indicate matter deleted.

*Italics* indicate new matter added.

