

## Legislation Text

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**File #:** 171010, **Version:** 0

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Amending Section 19-1806 of The Philadelphia Code, entitled "Authorization of Realty Use and Occupancy Tax," by tolling additions, interest and penalties when the assessed value of property is under appeal and limiting tax payments due based on certain assessments under appeal; 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, and July 1 each year thereafter, 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 between March 31, 2013 and October 6, 2014 , *or between March 31, 2017, and October 2, 2017*; and

(.b) the Taxpayer has, in accordance with § 19-1806(5), paid when due:

(.A) *for taxpayers who filed timely assessment appeals in 2013 or 2014*, an amount equal to the Realty Use and Occupancy Tax due for the same period in the tax year beginning

July 1, 2012;

*(.B) for Taxpayers who filed timely assessment appeals in 2017, an amount equal to the Realty Use and Occupancy Tax for the same period, calculated by using the Assessed Value for the tax year beginning July 1, 2016;*

(.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 within the time period specified in subsection (D)(.a), and a final determination has not been made on the appeal, the Department shall, while the appeal is pending, bill the taxpayer for the tax years beginning July 1, 2013, and July 1 each year thereafter, no more than:

*(.A) for taxpayers who filed timely assessment appeals in 2013 or 2014, the amount of Realty Use and Occupancy Tax due for the same period in the tax year beginning July 1, 2012;*

*(.B) for Taxpayers who filed timely assessment appeals in 2017, the amount of Realty Use and Occupancy Tax due for the same period, calculated by using the Assessed Value for the tax year beginning July 1, 2016;*

(.d) Where a taxpayer has complied with the provisions of subsections (D)(.a) and (.b), any overpayment for a tax year beginning July 1, 2013, or July 1 each year thereafter, 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 any tax year beginning July 1, 2013, or July 1 each year thereafter, 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).

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**Explanation:**

*Italics indicate new matter added.*