

Legislation Text

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Amending Chapter 19-1300 of The Philadelphia Code, entitled "Real Estate Taxes," by providing that if a taxpayer enters into an installment payment agreement authorized by Section 19-1305, the City shall not place a lien on such property unless and until the taxpayer has fallen into material non-compliance with the agreement; and further providing for the removal of any lien that has been placed on such property in connection with an installment payment agreement, all under certain terms and conditions.

THE COUNCIL OF THE CITY OF PHILADELPHIA HEREBY ORDAINS:

SECTION 1. Chapter 19-1300 of The Philadelphia Code is hereby amended to read as follows:

CHAPTER 19-1300. REAL ESTATE TAXES

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§ 19-1305. Authorization for Installment Payment Agreements and Tax Foreclosure Prevention Programs, Waiving Additions to Tax and Abating Interest and Penalties Otherwise Due Pursuant to Section 19-1303, and Requiring Commencement of Enforcement Action.

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(2) Authorization for Installment Payments and Tax Foreclosure Prevention Programs; Waiver of Additions to Tax; Abatement of Interest and Penalties and Requiring Commencement of Enforcement Action.

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(f) Terms of Payment Agreements.

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(.9) *Liens initially prohibited. In the event a taxpayer enters into an installment payment agreement authorized by this Section, no agency of the City shall place a lien on such property to ensure the repayment of any taxes or penalties that are or will become due pursuant to the installment payment agreement, unless and until the taxpayer has received notice of a material breach and has failed to cure such breach in a timely manner, as provided in subsection (4).*

(.10) *Removal of existing lien. In the event a taxpayer who has entered into an installment payment agreement authorized by this Section desires to refinance the taxpayer's mortgage and pay all amounts due the City under the terms of the payment agreement, the City shall, upon the taxpayer's request, issue a certified statement to the lender confirming that any lien placed on the property by the City in connection with the installment payment agreement will be removed immediately upon receipt of the amount due under the payment agreement. The purpose of issuing the statement required by this subsection is to enable*

the taxpayer to obtain the refinancing from the lender that the lender is declining to provide solely because of the existence of the lien referred to herein.

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SECTION 2. This Ordinance shall take effect immediately.

Explanation:

Italics indicate matter added.