

## Legislation Text

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**File #:** 220531, **Version:** 0

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Amending Chapter 19-300 of The Philadelphia Code, entitled “Real Estate Taxes,” to establish rebates for early payment on real estate taxes, under certain terms and conditions.

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

SECTION 1. Section 19-1301.1 of The Philadelphia Code is hereby amended to read as follows:

### TITLE 19. FINANCE, TAXES AND COLLECTIONS

\* \* \*

### CHAPTER 19-1300. REAL ESTATE TAXES.

\* \* \*

*§ 19-1310. Tax Rebate for Early Payment.*

*(1) Definitions.*

*(a) Tax Year. The calendar year in which the real estate tax imposed by Section 19-1301 is due.*

*(2) For a given Tax Year, individuals that complete payment before the March 31 deadline shall be entitled to a rebate on the tax imposed by Section 19-1301, as follows:*

*(a) The rebate shall apply only with respect to property that is the individual's principal residence.*

*(b) For a given Tax Year, the rebate shall equal ten percent of the amount of tax due on the property.*

*(c) To receive the tax rebate provided by this Section, a taxpayer must make application on a form to be provided by the Revenue Department, which shall by regulation provide for the type of documentary proof required to establish eligibility for the tax rebate.*

SECTION 2. This Ordinance shall be effective immediately.

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Explanation:

*Italics* indicate new matter added.