

## Legislation Text

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**File #:** 230190, **Version:** 0

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Amending Chapter 19-1300 of The Philadelphia Code, entitled “Real Estate Taxes,” to provide for a discount for early payment of real estate taxes, 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 amended to read as follows:

### CHAPTER 19-1300. REAL ESTATE TAXES

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#### §19-1302. Installment Payments.

(1) The Department may accept payment of real estate taxes in four equal installments, subject to the *discounts and additions* and penalties prescribed in § 19-1303.

#### §19-1303. *Discounts and Additions* to Tax.

Unless otherwise provided by special ordinance:

*(1) Upon all real estate taxes paid up to and including the last day of February of the year in which such taxes shall be assessed and payable, or within twenty (20) days of the date of mailing of the tax bill, a discount of one percent (1%) shall be allowed. [Reserved.]*

[*(2) Real estate taxes shall be due and paid by March 31 of the year in which such taxes shall be assessed and payable.*]

*(2) Upon all real estate taxes paid during the month of March of the year in which such taxes shall be assessed and payable, no discounts shall be allowed.*

(3) Upon all real estate taxes paid thereafter, additions shall be imposed as follows:

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**Explanation:**

[Brackets] indicate matter deleted.

*Italics* indicate new matter added.