File #: 250174, **Version:** 1

Amending Chapter 19-4600 of Title 19 of The Philadelphia Code, entitled "Low-Income Tax Provisions," by extending the deadline for low-income taxpayers to apply for a refund or forgiveness of Real Estate Taxes, under certain terms and conditions.

THE COUNCIL OF THE CITY OF PHIILADELPHIA HEREBY ORDAINS:

SECTION 1. Section 19-4604 of Title 19 of The Philadelphia Code is hereby amended to read as follows:

* * *

§ 19-4604. Application; Proof of Claim.

(1) An application for real estate tax refund or forgiveness of taxes shall be filed with the Department on or before the [thirty-first day of January] *thirtieth day of September* of the calendar year in which real estate taxes are due and payable. Only one taxpayer for each homestead shall be entitled to the real estate tax refund or forgiveness of taxes. If two or more persons residing at any homestead meet the qualification for a real estate tax refund or forgiveness of taxes, they may determine among themselves who shall receive the refund or forgiveness of taxes. If they are unable to agree, the Department shall determine to whom the refund or forgiveness of taxes is to apply.

* * *

(b) Extended deadline. Taxpayers who would have been entitled to a refund or forgiveness of real estate taxes under the provisions of this Chapter in any prior tax year shall be deemed to have filed a timely application for that tax year, subject to the following:

(.1) Taxpayers eligible under this extended deadline provision must be eligible for a refund or forgiveness of real estate taxes under the provisions of this Chapter as of the date the application is filed with the Department.

(.2) Taxpayers eligible under this provision shall be entitled to receive forgiveness of that part of their real estate tax liability attributable to any real estate tax rate increase or an increase in the assessed value of the taxpayer's homestead in prior tax years in which the taxpayer would have qualified for relief, with their annual real estate tax liability frozen at the lowest amount billed in the ten tax years immediately preceding the year in which they are applying for forgiveness, but no further back than the 2024 tax year. Such taxpayers shall not be entitled to a refund or credit for any real estate taxes paid for prior tax years; and

(.3) The Department shall affirmatively identify taxpayers eligible under this provision to the maximum extent possible by using all local, state, and federal government data, as well as consumer reporting data, that is obtainable by reasonable efforts. Upon identifying eligible taxpayers, the Department shall automatically enroll them in the program.

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SECTION 2. This Ordinance shall be effective upon final enactment.

Explanation:

Italics indicate new matter added.

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