



# City of Philadelphia

City Council  
Chief Clerk's Office  
402 City Hall  
Philadelphia, PA 19107

**BILL NO. 260205**

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**Introduced March 12, 2026**

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**Councilmember Gilmore Richardson  
for  
Council President Johnson**

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**Referred to the  
Committee of the Whole**

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## **AN ORDINANCE**

Amending Section 19-1806 of The Philadelphia Code, entitled “Authorization of Realty Use and Occupancy Tax,” to clarify the imposition of the tax on the use or occupancy of real estate with respect to cell towers; all under certain terms and conditions.

THE COUNCIL OF THE CITY OF PHILADELPHIA HEREBY ORDAINS:

SECTION 1. Chapter 19-1800 of The Philadelphia Code is hereby amended to read as follows:

### TITLE 19. FINANCE, TAXES AND COLLECTIONS.

\* \* \*

### CHAPTER 19-1800. SCHOOL TAX AUTHORIZATION.

\* \* \*

§ 19-1806. Authorization of Realty Use and Occupancy Tax.

(1) Definitions. In this Section the following definitions shall apply:

\* \* \*

(h) *Cell Tower. Any transmitting device, whether free-standing or affixed to another structure, having one or more antennae and transmitting and receiving signals for a cellular telephone network.*

\* \* \*

(4) Rate and Computation of Tax.

\* \* \*

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(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:

(.1) First, calculate the [following product:] *value of the real estate subject to use and occupancy tax:*

(.a) *For all business use and occupancy other than cell towers, the value of the real estate subject to use and occupancy tax equals the following product:*

<u>Square feet occupied or used</u> Total sq. ft. available for use or occupancy on the real estate	x	Assessed value
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(.b) *For cell tower business use, the value of the real estate subject to use and occupancy tax equals the total assessed value of the individual cell tower itself, as most recently returned by the Office of Property Assessment prior to the start of the tax year.*

(.c) *Where a property features both square footage that is available for business use and occupancy in addition to a cell tower, the value of the real estate subject to use and occupancy tax for each such use shall be calculated separately and the values combined.*

(i) *For the purposes of this calculation only, 100 sq. ft. shall be used to represent each individual cell tower. The value of the square footage subject to use and occupancy tax equals the following product:*

<i>Square feet occupied or used</i> <i>(less 100 sq. ft. per cell tower)</i> Total sq. ft. available for use or occupancy of the real estate (less 100 sq. ft. per cell tower)	x	<i>(Assessed value – Assessed Value of any Cell Tower)</i>
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(ii) *For the purpose of this calculation, the value of any cell tower business use shall be calculated as provided in (.b) above.*

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SECTION 2: Effective Date. This bill shall be effective January 1, 2027.

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**Explanation:**

[Brackets] indicate matter deleted.

*Italics* indicate matter added.