City of Philadelphia

(Bill No. 030010)

AN ORDINANCE

Amending Section 19-1301 of The Philadelphia Code, entitled "Real Estate Taxes," by restating the rates of tax in tabular form.

THE COUNCIL OF THE CITY OF PHILADELPHIA HEREBY ORDAINS:

SECTION 1. Section 19-1301 of The Philadelphia Code, entitled "Real Estate Taxes," is hereby amended to read as follows:

§19-1301. Real Estate Taxes.

(1) [A] *For each of the following years, a* tax is hereby levied *at the following respective rates* on each one hundred (100) dollars of the assessed value of taxable real property returned by the Board of Revision of Taxes in the [preceding] year *immediately preceding the stated year:*

Year of Tax	*Tax Rate*
1974 to 1976	*$1.975*
1977 to 1980	*$3.275*
1981 to 1982	*$3.475*
1983 to 1984	*$3.90*
1985 to 1988	*$3.505*
1989 to 2002	*$3.745*
2003 and each year thereafter	*$3.474*

(2) If the Commonwealth of Pennsylvania fails to provide legislation enabling City Council to enact Bill No. 131, introduced April 26, 1984, providing for the imposition of Business Privilege Taxes for Fiscal Year 1985, or if City Council fails to adopt Bill No. 131 for Fiscal Year 1985, the rate of tax shall be three (3) dollars and seventy-five and one-half (75½) cents for the years 1985 through 1988.

(3) In the event that a court of competent jurisdiction enters a final order from which all appeals have been exhausted, determining that City Council lacked the authority to impose this rate for the year 1989, the rate shall revert to three dollars and fifty and one-half cents ($3.50½) for the year 1989.

[at the rate of one (1) dollar and ninety-seven and one-half (97½) cents for the year 1974 and thereafter.

(2) A tax is hereby levied on each one hundred (100) dollars of the assessed value of taxable real property returned by the Board of Revision of Taxes in the preceding year at the rate of three (3) dollars and twenty-seven and one-half (27½) cents for the year 1977 and thereafter.

(3) A tax is hereby levied on each one hundred (100) dollars of the assessed value of taxable real property returned by the Board of Revision of Taxes in the preceding year at the rate of three (3) dollars and forty-seven and one-half (47½) cents for the year 1981 and thereafter.

(4) A tax is hereby levied on each one hundred (100) dollars of the assessed value of taxable real property returned by the board of Revision of Taxes in the preceding year at the rate of three (3) dollars and ninety (90) cents for the year 1983 and thereafter.

(5) A tax is hereby levied on each one hundred (100) dollars of the assessed value of taxable real property returned by the Board of Revision of Taxes in the preceding year at the rate of three (3) dollars and fifty and one-half (50½) cents for the year 1985 and thereafter; provided, that, if the Commonwealth of Pennsylvania fails to provide legislation enabling City Council to enact Bill No. 131, introduced April 26, 1984, providing for the imposition of Business Privilege Taxes for Fiscal Year 1985, or if City Council fails to adopt Bill No. 131 for Fiscal Year 1985, the rate of tax shall be three (3) dollars and seventy-five and one-half (75½) cents for the year 1985 and thereafter.

(6) A tax is hereby levied on each one hundred ($100) dollars of the assessed value of taxable real property returned by the Board of Revision of Taxes in the preceding year at the rate of three dollars seventy-four and one-half cents ($3.74½) for the year 1989; Provided that, in the event that a court of competent jurisdiction enters a final order from which all appeals have been exhausted, determining that City Council lacked the authority to impose this rate for the year 1989 the rate shall revert to three dollars and fifty and one-half cents ($3.50½) for the year 1989.

(7) A tax is hereby levied on each one hundred ($100) dollars of the assessed value of taxable real property returned by the Board of Revision of Taxes in the preceding year at the rate of three dollars seventy-four and one-half cents ($3.74½) for the year 1990 and thereafter.

(8) A tax is hereby levied on each one hundred ($100) dollars of the assessed value of taxable real property returned by the Board of Revision of Taxes in the preceding year at the rate of three (3) dollars and forty-seven and four-tenths (47.4) cents for the year 2003 and thereafter.]

SECTION 2. The deletion from and addition to portions of Section 19-1301 of The Philadelphia Code effected by this Ordinance is not intended to change any rates of taxation or any other matter with respect to any tax year, but is intended only to restate those rates in a more easily readable form.

Explanation:

[Brackets] indicates matter deleted.
Italics indicate new matter added.

CERTIFICATION: This is a true and correct copy of the original Bill, Passed by the City Council on May 29, 2003. The Bill was Signed by the Mayor on June 5, 2003.

Patricia Rafferty

Patricia Rafferty
Chief Clerk of the City Council