

# City of Philadelphia



(Bill No. 000064)

## AN ORDINANCE

Amending Section 19-1303(4) of The Philadelphia Code, entitled “Authorization to offer Exemption from Real Estate Taxes on New Construction of Residential Properties,” by eliminating the owner-occupied requirement for exemption, under certain terms and conditions.

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

SECTION 1. Section 19-1303(4) of The Philadelphia Code is hereby amended to read as follows:

§19-1303(4). Authorization to Offer Exemption from Real Estate Taxes on New Construction of Residential Properties.

\* \* \*

#### B. Definitions.

\* \* \*

(3) Eligible dwelling unit means a dwelling unit located in a single house, double house, duplex, townhouse, row house, apartment building, condominium unit or cooperative unit [, where the dwelling unit is owner occupied].

\* \* \*

#### C. Authorization of Exemptions.

(1) Persons undertaking residential construction of new dwelling units within the definition contained in this section within any of the foregoing eligible areas, may apply for, and the Board of Revision of Taxes may grant, a real estate tax exemption upon such new residential construction in the amount and in the manner hereinafter provided on the condition that any exemption granted by the Board of Revision of Taxes shall be contingent upon the [filing of a certificate of owner-occupancy as hereinafter provided and] payment of delinquent taxes, charges, fees, rents or claims or compliance with any agreement to pay that he may have entered into pursuant hereto.

\* \* \*

#### F. Procedure for Obtaining Exemption.

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\* \* \*

(2) The Board of Revision of Taxes shall determine whether the exemption shall be granted. The Board of Revision of Taxes shall forward a copy of the approved request for exemption to the applicant. At the same time, the Board of Revision of Taxes shall notify the applicant that the grant of exemption is contingent upon the [receipt of a certificate of owner-occupancy as hereinafter provided and] payment of delinquent taxes, charges, fees, rents or claims.

\* \* \*

G. [Certification of Owner-Occupancy.

(1) The tax exemption granted by the Board of Revision of Taxes shall be granted and continued in accordance with this Section, provided that the owner-occupant files an annual certificate of ownership and occupancy stating that the property is or continues to be owned and occupied in accordance with the granting of the tax exemption. The first certificate shall be filed within such time as is prescribed by the Board of Revision of Taxes; subsequent certificates shall be filed as required by the Board of Revision of Taxes. The certificate of ownership and occupancy shall be filed with the Board of Revision of Taxes on such forms and containing such information as shall be prescribed by it. The Board of Revision of Taxes shall have authority to terminate a tax exemption on the failure of an owner to file an annual certificate of ownership and occupancy, or on the failure of an owner to pay delinquent taxes, charges, fees, rents or claims, or to comply with any agreement to pay he may have entered into pursuant hereto, or on its own determination that the property is not or has ceased to be owned and occupied in accordance with the granting of an exemption] *Reserved*.

SECTION 2. Effective Date; Application. This Ordinance shall take effect immediately, and shall apply only to exemptions for which application is made to the Board of Revision of Taxes on or after such effective date.

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**Explanation:**  
[Brackets] indicate matter deleted.  
*Italics* indicate new matter added.

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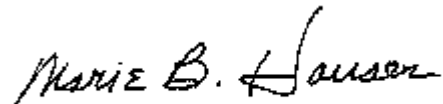
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CERTIFICATION: This is a true and correct copy of the original Bill, Passed by the City Council on October 12, 2000. The Bill was Signed by the Mayor on October 31, 2000.

A handwritten signature in black ink that reads "Marie B. Hauser". The signature is written in a cursive style with a large, looped initial "M".

Marie B. Hauser  
Chief Clerk of the City Council