

This is an amendment to Section 401, entitled "Discounts and Additions to Tax," of City of Philadelphia and School District of Philadelphia Real Estate Tax Regulations. This amendment reflects changes made to the Philadelphia Code due to an enactment of Bill Number 171009 by City Council. The Bill provides for tolling additions, interest and penalties on real estate tax when the assessed value of property is under appeal and limiting tax payments due based on certain assessments under appeal under certain terms and conditions.

CITY OF PHILADELPHIA
DEPARTMENT OF REVENUE
REAL ESTATE TAX REGULATIONS FOR CITY OF PHILADELPHIA AND SCHOOL
DISTRICT OF PHILADELPHIA

ARTICLE I
GENERAL PROVISIONS

Section 101. Definitions.

The following words and phrases when used in these regulations shall have the meaning given to them in this Section unless specifically provided otherwise or unless the text clearly indicates otherwise:

ARTICLE IV
DISCOUNTS AND ADDITIONS TO TAX; EXEMPTIONS FROM REAL ESTATE TAXES

Section 401. Discounts and Additions to Tax.

Unless otherwise provided by special ordinance:

(a) 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.

(b) 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.

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

(1) if paid during the month of April, an addition of one and one-half percent (1 1/2%);

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(9) if paid during the month of December, an addition of thirteen and one-half percent (13 1/2%).

(d) Upon all real estate taxes remaining due and unpaid on the first day of January of the year following the year for which such taxes are assessed and payable, there shall be added:

- (1) as an addition to tax fifteen percent (15%) of the tax due; and
- (2) interest at the rate of three-quarters of one percent (.75%) per month, or part thereof; and
- (3) an additional penalty of 1% on the first day of each month from February through August during the first year in which such tax is registered as delinquent.

(e) The Department shall at all times display, in large figures and in a conspicuous place in the tax collection office, the amount of tax and discount or penalty fixed by Chapter 19-1300 or by special ordinance.

(f) Notwithstanding the provisions of subsections 19-1303(3) through (5) of the Code and subsections (c) through (e) of this Section, for real estate taxes due for Tax Year 2019 no additions, interest or penalties shall accrue while an appeal of a property's assessed value is pending, provided:

- (1) the Taxpayer has timely filed an appeal of the assessed value with the Board of Revision of Taxes or court of competent jurisdiction; and
- (2) the Taxpayer has paid by March 31 of the year in which such taxes shall be assessed and payable, an amount equal to the real estate taxes due on the property in the immediately preceding tax year.

(f.i) Notwithstanding the provisions of 19-1303(3) through (5) of the Code and subsections (c) through (e) of this Section, for real estate taxes due for Tax Year 2019 and thereafter, no additions, interest or penalties shall accrue while an appeal of a property's assessed value is pending, provided:

- (1) the Taxpayer has timely filed with the Board of Revision of Taxes such appeal of the property's assessed value for Tax Year 2019; and**
- (2) the Taxpayer has paid by March 31 of the year in which such taxes are due an amount equal to the real estate taxes due on the property for Tax Year 2018.**

(g) Where the Taxpayer has timely filed an appeal of the assessed value with the Board of Revision of Taxes or court of competent jurisdiction, the Department shall bill the taxpayer for the year in which such taxes shall be assessed and payable, no more than the amount due for real estate taxes in the immediately preceding tax year.

(g.i) Where the Taxpayer has timely filed an appeal of the assessed value with the Board of Revision of Taxes within the time period specified in subsection (f.i)(1), and a final

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determination has not been made on the appeal by the Board or by a court of competent jurisdiction upon further appeal, the Department shall bill the taxpayer for the year in which such taxes are payable no more than the amount due for real estate taxes for Tax Year 2018.

(h) Where a taxpayer has complied with the provisions of subsections (f) and (f.i) of this Section, any outstanding balance for [Tax Year 2014] any tax year which remains due after a final determination of an assessment appeal shall be deemed to have been paid when due if payment in full is received by the Department within thirty (30) days of the date of the final determination. Commencing thirty (30) days after final determination of the appeal, amounts due and unpaid shall accrue additions, interest and penalties in accordance with subsections (c) through (e) of this Section as if the thirty-first day after the date of final determination were April 1 of the tax year.

Section 402. Exemption from Real Estate Taxes on Improvements to Residential Properties.

Explanation

Bold and Underline __ denotes new matters.

Bold and Brackets [] denotes matters deleted.



Frank Breslin CPA, Revenue Commissioner

Date: 5/28/19

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