

City of Philadelphia



(Bill No. 190004)

AN ORDINANCE

Amending Chapter 19-2900 of Title 19 of The Philadelphia Code, entitled “Senior Citizen Low Income Special Tax Provisions,” by extending the deadline for low-income seniors to apply for a refund or forgiveness of Real Estate Taxes.

THE COUNCIL OF THE CITY OF PHILADELPHIA HEREBY ORDAINS:

SECTION 1. Section 19-2904 of Title 19 of The Philadelphia Code is hereby amended to read as follows:

* * *

§19-2904. Application; Proof of Claim.

(1) Except as otherwise provided in this subsection, 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 of the calendar year in which real estate taxes are due and payable, *provided however, that for calendar year 2019, an application for real estate tax refund or forgiveness of taxes shall be filed with the Department on or before the fifteenth day of March.* 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.

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

Explanation:

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

City of Philadelphia

BILL NO. 190004 continued

Certified Copy

CERTIFICATION: This is a true and correct copy of the original Bill, Passed by the City Council on February 14, 2019. The Bill was Signed by the Mayor on February 27, 2019.



Michael A. Decker
Chief Clerk of the City Council