



# City of Philadelphia

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

**BILL NO. 200653  
(As Amended, 12/1/20)**

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**Introduced November 19, 2020**

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**Councilmember Parker  
for  
Council President Clarke**

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**Referred to the  
Committee of the Whole**

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**AN ORDINANCE**

Amending Chapter 19-1300 of The Philadelphia Code, entitled "Real Estate Taxes," by modifying the amount of certain tax abatements, all under certain terms and conditions.

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

SECTION 1. Chapter 19-1300 of The Philadelphia Code is hereby amended as follows:

**CHAPTER 19-1300. REAL ESTATE TAXES**

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§ 19-1303.3. Authorization to Offer Exemptions from Real Estate Taxes on Improvements to Deteriorated Industrial, Commercial or Other Business Properties.

\* \* \*

(b) *Exemption schedule.*

(.1) *With respect to applications for exemption initially applied for on or before December 31, 2021, the [The] assessable amount of the improvement costs shall be exempted from real estate taxes for ten (10) years. With respect to applications for exemption initially applied for after December 31, 2021, ninety percent (90%) of the assessable amount of the improvement costs shall be exempted from real estate taxes for ten years. The exemption shall commence in the tax year immediately following the year in which the initial certificate of occupancy for the property is issued. After the tenth year, the exemption shall terminate.*

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*BILL NO. 200653, as amended continued*

(.2) The exemption from taxes granted under this ordinance shall be upon the property and shall not terminate upon the sale or exchange of the property.

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**Explanation:**

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