



# City of Philadelphia

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

**BILL NO. 120652**

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**Introduced September 13, 2012**

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**Councilmember Jones  
for  
Council President Clarke**

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**Referred to the  
Committee on Finance**

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## **AN ORDINANCE**

Amending Title 19 of The Philadelphia Code, entitled "Finance, Taxes and Collections," to increase the penalties due on certain delinquent taxes; all under certain terms and conditions.

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

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

TITLE 19. FINANCE, TAXES AND COLLECTIONS.

\* \* \*

CHAPTER 19-500. TAXES AND RENTS-GENERAL.

\* \* \*

§19-509. Interest, Penalties and Costs.

\* \* \*

(2) Commencing on July 1, 1987, if any tax authorized or imposed under this Title was not paid when due or is not paid when it becomes due, there shall be added to the amount of the unpaid tax, interest, and penalty and collected therewith:

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\* \* \*

(c) *For tax delinquencies exceeding twenty-thousand dollars (\$20,000.00) in principal amount, the rate of penalties set forth under the provisions to subsection (2)(b) shall be doubled.*

(d) The provisions of [subsection] *subsections (2)(b) and (c)* shall not apply to real estate and personal property taxes subject to Section 19-1302 and Section 19-1101.

\* \* \*

## CHAPTER 19-1300. REAL ESTATE TAXES

\* \* \*

§19-1303. Discounts and Additions to Tax.

Unless otherwise provided by special ordinance:

\* \* \*

(4) 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:

\* \* \*

(c) 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. *For tax delinquencies exceeding twenty-thousand dollars (\$20,000.00) in principal amount, the rate of penalties set forth under this subsection 4(c) shall be 2%.*

\* \* \*

SECTION 2. This Ordinance shall take effect beginning with Tax Year 2013.