



City of Philadelphia

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

BILL NO. 120823

Introduced October 18, 2012

Councilmembers Jones and Green

**Referred to the
Committee on Finance**

AN ORDINANCE

Amending Chapter 19-500 of The Philadelphia Code, entitled "Taxes and Rents -- General," by changing the allocation of delinquent payments, under certain terms and conditions.

THE COUNCIL OF THE CITY OF PHILADELPHIA HEREBY ORDAINS:

SECTION 1. Chapter 19-500 of The Philadelphia Code is hereby amended to read as follows:

CHAPTER 19-500. TAXES AND RENTS -- GENERAL

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§ 19-505. Allocation of Delinquent Payments.

* * *

(1) Unless otherwise provided, *for the purposes of real estate taxes imposed under Chapters 19-1300 or 19-1800*, when a partial payment is made on account of any delinquent tax, such payment shall be prorated between the principal sum of such tax and the penalties and interest accumulated on it.

(2) *Unless otherwise provided, for all taxes other than real estate taxes imposed under Title 19, when a payment is made after the payment due date or when a partial payment is made on account of any delinquent tax, such payment shall be applied first against the principal sum of such tax and any partial payment in excess of the principal sum of such tax shall be applied against interest, costs, and then upon the penalties, in*

City of Philadelphia

BILL NO. 120823 continued

that order. The Department is authorized to prescribe by regulation the hierarchy of applications, in terms of years and type of taxes, of any delinquent and partial tax payment made by a taxpayer when the taxpayer does not specifically identify the year(s) and/or type of tax(es) for which the payment should be applied.

SECTION 2. Effective date. This Ordinance shall take effect July 1, 2013.

Explanation:

Italics indicate new matter added.