



# City of Philadelphia

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

**BILL NO. 040470**

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**Introduced May 6, 2004**

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**Councilmembers Clarke, Ramos and O'Neill**

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**Referred to the  
Committee on Finance**

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## **AN ORDINANCE**

Amending Chapter 19-2500 of The Philadelphia Code, entitled "Real Estate Non-Utilization Tax," by clarifying and amending the tax on abandoned property and vacant lots; and by changing certain tax rates; all under certain terms and conditions.

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

SECTION 1. Chapter 19-2500 of The Philadelphia Code is amended to read as follows:

### **CHAPTER 19-2500. REAL ESTATE NON-UTILIZATION TAX**

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#### **§19-2504. Rate of Tax.**

\* \* \*

(2) (a) The tax authorized by this Chapter for abandoned property for any privilege year commencing January 1, 2001, or thereafter shall be measured by the assessed value of the real estate at the rate of [five] *ten* percent of the assessed value of the real estate as most recently returned by the Board of Revision of Taxes.

(b) The tax authorized by this Chapter for vacant lots for any privilege year commencing January 1, 2001, or thereafter shall be measured by the assessed value of the real estate at the rate of ten percent of the assessed value of the real estate as most recently returned by the Board of Revision of Taxes.

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# City of Philadelphia

*BILL NO. 040470 continued*

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**Explanation:**

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