



# City of Philadelphia

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

**BILL NO. 010502**

---

**Introduced June 14, 2001**

---

**Councilmembers Reynolds Brown, Clarke and Kenney**

---

**Referred to the  
Committee on Finance**

---

## **AN ORDINANCE**

Amending Chapter 19-1800 of The Philadelphia Code, entitled "School Tax Authorization," by rescinding the authorization for the Board of Education of the School District of Philadelphia to impose the current single rate tax on land and improvements, and by authorizing the Board of Education to impose a tax on land or a split rate tax on land and improvements; all under certain terms and conditions.

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

SECTION 1. Chapter 19-1800 of The Philadelphia Code is amended to read as follows:

#### CHAPTER 19-1800. SCHOOL TAX AUTHORIZATION

§9-1801. Authorization of Tax.

\* \* \*

*(34) The tax imposed by the Board of Education of the School District of Philadelphia shall be at such rate as the Council shall determine on each one hundred dollars (\$100) of assessed value of taxable land as returned by the Board of Revisions of Taxes as the assessment made in the year 2002 for the imposition of tax for the year 2003.*

SECTION 2. This Ordinance shall not become effective until the Council enacts an Ordinance providing for a rate of taxation on land based upon a comprehensive reassessment of all land and improvements in the City performed by the Board of Revision of Taxes. Such rate shall be set so as to achieve as closely as possible revenue neutrality with respect to the current single rate tax on land and improvements.

# City of Philadelphia

*BILL NO. 010502 continued*

---

**Explanation:**

*Italics indicate new matter added.*