THE SCHOOL DISTRICT OF PHILADELPHIA

BOARD OF EDUCATION
PUBLIC MEETING
AGENDA
JUNE 30, 2022

Call to Order - Joyce S. Wilkerson, President

- Reconvened Action meeting from June 23, 2022 to be reconvened at 3pm on June 30, 2022

  Board of Education - Other

Roll Call

Action Item

1. Consideration of Action Item 69, Authorization to Levy and Assess Taxes - Real Estate Tax, Use & Occupancy Tax, School Income Tax, and Liquor by the Drink Tax -Added 6.3.2022 (Updated 6.28.2022)

   Board of Education - Other

Adjourn

Email: schoolboard@philasd.org
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Call to Order - Joyce S. Wilkerson, President - •

Title: Reconvened Action meeting from June 23, 2022 to be reconvened at 3pm on June 30, 2022

Board of Education Meeting Date: 6/30/2022

Office Originating Request: Board of Education

Action Item - 1.

Title: Consideration of Action Item 69, Authorization to Levy and Assess Taxes - Real Estate Tax, Use & Occupancy Tax, School Income Tax, and Liquor by the Drink Tax - Added 6.3.2022 (Updated 6.28.2022)

Board of Education Meeting Date: 6/30/2022

Action under consideration

WHEREAS, Article XII, Section 305 of the Philadelphia Home Rule Charter requires the Board of Education to levy taxes annually within the authority prescribed by the General Assembly of the Commonwealth or the Council of the City in amounts sufficient to fund current operations, interest and all other charges on debt and incidental services and to certify said tax levy to the City of Philadelphia; and

WHEREAS, the Council of the City of Philadelphia by ordinances enacted on June 9, 2017 (Bill No. 170199 and Bill No. 170200), and by ordinance enacted on June 23, 2022 (Bill No. 220410) (the "Ordinances") has authorized the levy of taxes for school purposes as described in Sections 1, 2 and 3 of this Action Item, said rates as applicable having been established based upon the assessment of real estate by the City of Philadelphia, as returned by the Office of Property Assessment; and

WHEREAS, the Board of Education was authorized to impose certain annual taxes for school purposes within the City of Philadelphia for the year 2023; and

WHEREAS, by this Action Item, the Board of Education desires to levy and impose annual taxes for school purposes within the limits prescribed by the Council of the City of Philadelphia.

Now be it

RESOLVED,

(A) That the Board of Education of The School District of Philadelphia, Pennsylvania, hereby levies and assesses the following taxes:

1. For the tax year 2023, a tax rate (the "Tax Rate") of 0.7681% or seven thousand six hundred eighty-one ten-thousandths cents ($0.7681) per one hundred dollars ($100.00). The tax shall be calculated, by multiplying the Tax Rate by the Net Taxable Value of the property. Net Taxable Value shall be calculated by subtracting the amount of Homestead Exclusion, if any, provided and defined in Section 19-1301 of the Philadelphia Code, from the assessed value of the property returned by the Office of Property Assessment in the year immediately preceding the tax year, but in no event may Net Taxable Value be less than zero.
2. For the tax year beginning July 1, 2022 a tax on the use or occupancy of real estate within the School District for the purpose of carrying on any business, trade, occupation, profession, vocation, or any other commercial or industrial activity at a tax rate (the "U&O Tax Rate) of one and twenty-one hundredths percent (1.21%). The tax shall be computed pursuant to the formula set forth in Section 19-1806 (4) of Ordinance (Bill No. 170200) utilizing the U&O Tax Rate and the definitions of Assessed Value and Exemption Amount set forth therein.
3. For Fiscal Year 2023 a tax on net income from the ownership, lease, sale or other disposition of real property and tangible and intangible personal property of residents of the School District of Philadelphia received or credited from January 1, 2022 to December 31, 2022, at the rate of three and seventy- nine hundredths percent (3.79%) or approximately

three dollars and seventy-nine hundredths of a cent ($3.79) on each one hundred dollars ($100.00) of net income in accord with the Act of August 9, 1963, P.L. 640, 53 P.S. §16101 et seq., as amended, and Philadelphia Code § 19-1804, and in the event the rate of any tax imposed hereunder is determined to exceed any limitation imposed by statute, it is the intent of this resolution to impose such tax at the maximum permissible rate (mirroring Resident City Wage Tax).

4. For the year beginning July 1, 2022, a tax on the sales at retail of liquor and malt and brewed beverages at the rate of ten percent (10%) of the sale price in accord with Philadelphia Code §19-1805 (1994), App. No. 228.

(B) That the Board of Education shall forthwith certify this levy of school taxes, under the seal of the School District attested by the President of the Board of Education and the Secretary, to the Office of Property Assessment, the Board of Revision of Taxes or other proper authority of the City of Philadelphia authorized to prepare tax duplicates, to be entered thereon, and by such authority to be certified to the City's Department of Revenue, such taxes to be collected as provided by law, at the same time, in the same manner and with like authority as other taxes collected in the City, and

(C) That the officials collecting municipal taxes in the City of Philadelphia are directed to collect said taxes and do all acts necessary in connection therewith.

(D) In the event that subsequent to the adoption of this Action Item, any of the Ordinances are amended or modified, whether by action of City Council or otherwise, with respect to the basis upon which taxable real property is assessed for the year 2022, this Action Item shall, without further action of the Board of Education, be amended to reflect such amendment or modification.

Office Originating Request: Board of Education