



**SUMMARY SCHEDULE OF TAX RATES SINCE 1952  
CITY AND SCHOOL DISTRICT OF PHILADELPHIA**

TYPE OF TAX	YEARS	RATES		
		CITY	SCHOOL	TOTAL
Real Estate Tax	1952 - 1956	1.700 %	1.325 %	3.025 %
	1957	2.060 %	1.325 %	3.385 %
	1958 - 1959	2.060 %	1.400 %	3.460 %
	1960	2.060 %	1.600 %	3.660 %
	1961 - 1963	2.200 %	1.600 %	3.800 %
	1964 - 1965	2.200 %	1.800 %	4.000 %
	1966 - 1973	2.375 %	2.100 %	4.475 %
	1974	1.975 %	2.500 %	4.475 %
	1975 - 1976	1.975 %	2.800 %	4.775 %
	1977 - 1980	3.275 %	2.900 %	6.175 %
	1981 - 1982	3.475 %	3.275 %	6.750 %
	1983	3.900 %	3.275 %	7.175 %
	1984	3.900 %	3.575 %	7.475 %
	1985 - 1988	3.505 %	3.970 %	7.475 %
	1989	3.745 %	4.120 %	7.865 %
1990 - 2002	3.745 %	4.519 %	8.264 %	
2003 & Subsequent Years	3.474 %	4.790 %	8.264 %	
Real Estate Non-Utilization Tax	1981 & Subsequent Years	10.00 %	of assessed value of vacant real estate	
Real Estate Transfer Tax	Jan. 1, 1953 - June 30, 1981	1.00 %	of value of real estate transferred	
	July 1, 1981 - June 30, 1983	2.00 %	"	"
	July 1, 1983 - June 30, 1988	2.50 %	"	"
	July 1, 1988 - June 30, 1990	4.07 %	"	"
	July 1, 1990 - June 30, 1991	3.92 %	"	"
	July 1, 1991 - June 30, 1992	3.69 %	"	"
	July 1, 1992 - June 30, 1993	3.46 %	"	"
	July 1, 1993 - June 30, 1994	3.23 %	"	"
July 1, 1994 & Subsequent Years	3.00 %	"	"	
Sales & Use Tax & Hotel Occupancy Tax	Oct. 1, 1991 & Subsequent Years	1.00 % on the retail sale or use of tangible personal property and services and on hotel occupancies		
School Income Tax (School District)	1967 - 1975	2.00 %	on unearned income	
	1976 - 1982	4.3125 %	"	"
	1983 - 1995	4.96 %	"	"
	1996	4.84 %	"	"
	1997	4.79 %	"	"
	1998	4.6869 %	"	"
	1999	4.6135 %	"	"
	2000	4.5635 %	"	"
	2001	4.5385 %	"	"
	2002	4.5000 %	"	"
	2003 - 2004	4.4625 %	"	"
2005	4.331 %	"	"	
2006	4.301 %	"	"	
Sound Reproduction Tax	1952 - 1992	5.000 %	on gross income	
	1993 & Subsequent Years	Repealed		
Use & Occupancy Tax (School District)	July 1, 1970 - June 30, 1980	\$1.25 per annum per \$100 of assessed value		
	July 1, 1980 - June 30, 1982	2.50 per annum per \$100 of assessed value		
	July 1, 1982 - June 30 1988	3.25 per annum per \$100 of assessed value		
	July 1, 1988 - June 30, 1990	3.85 per annum per \$100 of assessed value		
	July 1, 1990 & Subsequent Years	4.62 per annum per \$100 of assessed value		
Vending Machine Tax	July 1, 1988 - December 31, 1989	\$100 per vending machine (Newspapers exempt)		
	1990 & Subsequent Years	Repealed		
Vehicle Rental Tax	July 1, 2000	2.00 %	on amount received for renting a vehicle	
Wage Tax and Earnings Tax	1952 - 1956	1.25 %	on gross wages	
	1957 - 1960	1.50 %	"	"
	1961 - 1965	1.625 %	"	"
	1966 - June 30, 1969	2.00 %	"	"
	July 1, 1969 - June 30, 1971	3.00 %	"	"
	July 1, 1971 - June 30, 1976	3.3125 %	"	"
	July 1, 1976 - June 30, 1983	4.3125 %	"	"
	July 1, 1983 - Dec. 31, 1995	4.96 % (Resident) 4.3125 % (Non-Resident)	"	"
	Jan.1, 1996 - June 30, 1996	4.86 % (Resident) 4.2256 % (Non-Resident)	"	"
	July 1, 1996 - June 30, 1997	4.84 % (Resident) 4.2082 % (Non-Resident)	"	"
	July 1, 1997 - June 30, 1998	4.79 % (Resident) 4.1647 % (Non-Resident)	"	"
	July 1, 1998 - June 30, 1999	4.6869 % (Resident) 4.0750 % (Non-Resident)	"	"
	July 1, 1999 - June 30, 2000	4.6135 % (Resident) 4.0112 % (Non-Resident)	"	"
	July 1, 2000 - June 30, 2001	4.5635 % (Resident) 3.9672 % (Non-Resident)	"	"
	July 1, 2001 - June 30, 2002	4.5385 % (Resident) 3.9462 % (Non-Resident)	"	"
	July 1, 2002 - June 30, 2003	4.5000 % (Resident) 3.9127 % (Non-Resident)	"	"
	July 1, 2003 - December 31, 2004	4.4625 % (Resident) 3.8801 % (Non-Resident)	"	"
	January 1, 2005 - December 3, 2005	4.331 % (Resident) 3.8197 % (Non-Resident)	"	"
	January 1, 2006 -	4.301 % (Resident) 3.7716 % (Non-Resident)	"	"