

COUNCIL OF THE CITY OF PHILADELPHIA
COMMITTEE ON FINANCE

Room 400, City Hall
Philadelphia, Pennsylvania
Thursday, May 23, 2013
2:25 p.m.

PRESENT:

COUNCILMAN BILL GREEN, CHAIR
COUNCILWOMAN JANNIE BLACKWELL
COUNCILMAN W. WILSON GOODE, JR.
COUNCILMAN WILLIAM K. GREENLEE
COUNCILMAN DENNIS O'BRIEN
COUNCILWOMAN BLONDELL REYNOLDS BROWN
COUNCILMAN MARK SQUILLA

BILL 130009 - An ordinance amending Chapter 19-2600 of The Philadelphia Code, entitled "Business Income and Receipts Tax," as it relates to nonprofit activity...

BILL 130123 - An ordinance amending Section 2-305 of The Philadelphia Code, entitled "Office of Property Assessment; Chief Assessment Officer; Powers and Duties," by providing for standards for tax exemptions and for documentation requirements...

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COUNCILMAN GREEN: Good

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afternoon. The Finance Committee is

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called to order for a hearing on Bills

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130009 and 130123.

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I note the presence of a quorum

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in the persons of Councilmembers O'Brien,

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Goode, Greenlee, and Reynolds Brown.

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I would ask the Clerk to read

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the title of the bills.

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THE CLERK: 130009, an

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ordinance amending Chapter 19-2600 of The

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Philadelphia Code, entitled "Business

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Income and Receipts Tax," as it relates

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to nonprofit activity, under certain

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terms and conditions; and

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Bill No. 130123, an ordinance

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amending Section 2-305 of The

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Philadelphia Code, entitled "Office of

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Property Assessment; Chief Assessment

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Officer; Powers and Duties," by providing

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for standards for tax exemptions and for

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documentation requirements, all under

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certain terms and conditions.

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COUNCILMAN GREEN: Thank you.

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2 I'd like to ask the Director of
3 Policy, Planning, and Outreach from the
4 Nutter Administration to come testify.
5 We'll take your testimony on both bills
6 to begin with.

7 (Witness approached witness
8 table.)

9 COUNCILMAN GREEN: Please state
10 your name for the record and proceed with
11 your testimony.

12 MR. AFESSA: Tilahun Afessa.

13 Good afternoon, Chairman Green
14 and members of the Committee on Finance.
15 My name is Tilahun Afessa and I am the
16 Director of Policy, Planning, and
17 Outreach for the Department of Revenue.
18 I am here today to testify in support of
19 Bill No. 130009 and Bill No. 130123.

20 Bill No. 130009 amends Chapter
21 19-2600 of The Philadelphia Code,
22 entitled "Business Income and Receipts
23 Tax," as it relates to non-profit
24 activities that excludes any business
25 conducted by a non-profit corporation or

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2 association organized for religious,
3 charitable or education purposes from the
4 definition of Business. Over the years,
5 the term "any business" has created
6 considerable confusion. Some non-profit
7 entities have interpreted the term to
8 include profit-making activities not
9 directly related to the entities'
10 non-profit purpose to the extent the
11 profit is used to further such purpose.
12 Bill No. 130009 makes the intent of the
13 legislation clear by adding a clarifying
14 provision which specifically states that
15 this exclusion does not apply to
16 commercial activity that does not
17 directly serve and is not directly
18 connected with the corporation or
19 association's religious, charitable or
20 education purposes. We believe Bill No.
21 130009 shall help the Department of
22 Revenue's compliance, enforcement, and
23 outreach efforts and shall lead to a
24 gradual increase in the business income
25 and receipts tax revenue generated from

1 5/23/13 - FINANCE - BILLS 130009 & 130123
2 for-profit activities of non-profit
3 entities.

4 Bill No. 130123 is a companion
5 bill to Bill No. 130009 and relates to
6 real estate tax exemption provided by law
7 to non-profit entities. Bill No. 130123
8 amends Section 2-305 of The Philadelphia
9 Code, entitled "Office of Property
10 Assessment; Chief Assessment Officer;
11 Powers and Duties," by providing
12 standards for real estate tax exemptions
13 and for documentation requirements.
14 Currently, Section 2-305 provides with no
15 specificity that the Chief Assessment
16 Officer shall establish standards for
17 recommending tax exemption for properties
18 and shall consider and determine
19 applications for tax abatement and tax
20 exemption. Bill No. 130123 specifically
21 provides that the Chief Assessment
22 Officer shall only grant an exemption
23 when the property is occupied, and
24 actually and regularly used, by the
25 exempt entity only for the purpose of

1 5/23/13 - FINANCE - BILLS 130009 & 130123
2 purely public charity. The bill further
3 provides that for the property to remain
4 exempt, the exempt entity shall derive no
5 income of the real estate other than from
6 the recipients of its bounty.

7 The other important provision
8 of this bill is the requirement that the
9 exempt entity shall annually file with
10 the Office of Property Assessment a sworn
11 testimony certifying its continued status
12 as a purely public charity and the
13 continued use of the exempt property or
14 the portion of it for such purpose. The
15 bill requires additional application for
16 the exempt entity to claim additional
17 property or additional portion of
18 property for exemption. We believe these
19 requirements shall induce exempt entities
20 to voluntarily declare to OPA currently
21 exempt properties or a portion of it not
22 used for the purpose of purely public
23 charity. By increasing the real estate
24 tax base, we believe Bill No. 130123 will
25 lead to an eventual increase in real

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2 estate tax collection from properties
3 owned by non-profit entities.

4 Thank you for giving me the
5 opportunity to testify today. I am ready
6 to answer questions you may have
7 regarding these bills.

8 COUNCILMAN GREEN: Thank you
9 very much.

10 Are there any questions from
11 any members of the Committee?

12 (No response.)

13 COUNCILMAN GREEN: I thank you
14 very much for your testimony.

15 MR. AFESSA: Thank you.

16 COUNCILMAN GREEN: Next we will
17 hear on Bill No. 130009 from the
18 Philadelphia Association of CDCs, Beth
19 McConnell, and Art Sanctuary/Greater
20 Philadelphia Cultural Alliance, Valerie
21 Gay, if you would come up together.

22 (Witnesses approached witness
23 table.)

24 COUNCILMAN GREEN: Please I
25 guess, Ms. McConnell, if you want to

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2 begin. State your name for the record
3 and proceed with your testimony.

4 MS. McCONNELL: Sure. My name
5 is Beth McConnell, Policy Director for
6 the Philadelphia Association of Community
7 Development Corporations, PACDC.

8 Would you like me to offer
9 testimony on both those bills or were you
10 just focusing on one today?

11 COUNCILMAN GREEN: If you have
12 testimony on both, please provide it.

13 MS. McCONNELL: Great. Thank
14 you.

15 PACDC is a citywide association
16 of 100 organizations, including the
17 nearly 50 CDCs that have extensive
18 experience working to revitalize
19 Philadelphia's neighborhoods.

20 PACDC is very concerned about
21 the impact that Bills 130009 and 130123
22 will have on non-profit organizations
23 that work to revitalize Philadelphia's
24 neighborhoods and provide affordable
25 housing. If the Finance Committee

1 5/23/13 - FINANCE - BILLS 130009 & 130123
2 chooses to move the bills forward, we ask
3 that the Committee members and Chairman
4 Green consider some amendments to those.

5 Bill No. 130009 could subject
6 some non-profit revenue to the business
7 income and receipts tax if the revenue is
8 earned from activity that does not
9 directly serve its charitable purpose.
10 Non-profits, including CDCs, are
11 constantly challenged to fulfill their
12 missions in face of massive budget cuts.
13 In fact, the City's overall annual budget
14 for housing and community development has
15 been cut by more than \$39 million since
16 FY09. That includes the projected
17 effects of the FY14 sequester. And this
18 is largely due to cuts in the Community
19 Development Block Grant, CDBG, funds and
20 the HOME funds, and that directly affects
21 the programmatic work of CDCs in our
22 communities. The City's General Fund
23 contribution to community development and
24 affordable housing have also been
25 significantly shaved over the years.

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2 We've also struggled to respond
3 to decreases in philanthropic giving as a
4 result of the economic downturn and
5 changing funding priorities of
6 foundations, and plenty of other
7 non-profits have fared similarly.

8 So as a result of this,
9 non-profits have been forced to be more
10 creative in raising revenue. Some rent
11 out their facilities for functions and
12 meeting space, others offer consulting
13 services to other organizations or sell
14 products or services to the general
15 public, all of which is designed to raise
16 critical revenue to fund their core work.
17 In fact, a whole new field is emerging
18 called social entrepreneurship in which
19 businesslike strategies are employed to
20 address social problems and needs,
21 sometimes under a non-profit corporate
22 structure but not always. And that kind
23 of revenue generation by non-profits is a
24 necessity in our changing economic and
25 political environments.

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2 Now, most CDCs could make the
3 case that their revenue-generation
4 strategies further their charitable
5 mission and would not be subject to BIRT
6 under the language proposed in Bill No.
7 130009. But we are concerned that the
8 language in the proposed ordinance is so
9 broad that it would give the Department
10 of Revenue too little guidance in
11 determining what revenue-generation
12 strategies are consistent with the
13 organization's mission and which are not.
14 CDCs, large and small, will have to take
15 on the additional burden of time and
16 expert help from tax attorneys to make
17 the case to the Revenue Department,
18 without really having clarity in advance
19 how the Department will make that
20 determination.

21 At best, exposing non-profits
22 to potential BIRT taxation will eat into
23 the already razor-thin margins of small
24 to mid-sized organizations or cause them
25 to spend more time and money on

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2 accountants or tax attorneys to determine
3 their liability. At worst, it would
4 defer non-profits from being innovative
5 in their approach to revenue generation
6 and force them to be even more reliant on
7 government and private foundation grants
8 that are shrinking every year.

9 I also just want to note very
10 quickly that not all of the businesslike
11 approaches used by non-profits realize an
12 actual profit each year. I'm aware of at
13 least one CDC project that's currently
14 operating at a loss, but as I understand
15 the project and the way that it operates,
16 it could be subject to the receipts
17 portion of the BIRT under this proposed
18 measure. So, of course, that would
19 further drain resources from the critical
20 community development work of this
21 organization.

22 What we might suggest is
23 amending the bill to make it clear that
24 activity non-profits engage in that
25 generates revenue that is reinvested back

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2 into their charitable mission is not
3 subject to BIRT. An additional strategy
4 would be to exempt a certain amount of
5 non-profit revenue, excluding traditional
6 grant funds, from the BIRT and to not
7 subject non-profits to the receipts
8 portion of the BIRT.

9 Bill No. 130123 would require
10 that non-profits that receive a property
11 tax exemption file a sworn statement
12 annually, along with supporting
13 documentation required by the Office of
14 Property Assessment, that the use of the
15 property is still consistent with the
16 charitable mission. PACDC believes that
17 this is a reasonable goal and does not
18 object to some regular review of the
19 non-profit property tax exemption, but
20 one CDC reports that applying for the
21 initial exemption for just one of their
22 facilities cost over \$6,000 to hire an
23 outside firm to do the complex work that
24 was required by OPA. Now, this
25 organization did not have to reapply in

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2 the second year, nor spend another \$6,000
3 because OPA did in fact visit and inspect
4 the facility in the second year and
5 required that the organization in fact
6 certify the structure was still being
7 used for the exempt purpose. So in this
8 case, the current rules worked and were
9 not burdensome. The language in Bill No.
10 130123 seems to suggest that OPA engage
11 in a similar process as it did in this
12 instance.

13 Now, we were unable to survey
14 all of our members to determine how
15 regular OPA's inspection and
16 recertification practice is now. We
17 understand that OPA may be inconsistent
18 in their application of this process,
19 thus the need to codify that in
20 legislative language. But what we
21 wouldn't like to see, the situation in
22 which OPA began requiring an entirely new
23 complete application process each year.
24 I don't think the legislation
25 specifically spells that out, but we

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2 think if there were some minor changes
3 directing OPA to that effect, it would
4 give us some assurance that the renewal
5 process wouldn't get out of hand. And
6 for our members who own multiple
7 properties, it would also make it easier
8 on the organization to be able to certify
9 more than one property in a single
10 application each year.

11 I want to thank you for the
12 opportunity to testify. I'm happy to
13 answer any questions.

14 COUNCILMAN GREEN: Thank you.
15 Ms. Gay, please state your name
16 for the record and proceed with your
17 testimony.

18 MS. GAY: Certainly. My name
19 is Valerie Gay, and I actually will be
20 testifying only on BIRT.

21 Thank you. I am the Executive
22 Director of Art Sanctuary and Vice Chair
23 of the Board of Directors of the Greater
24 Philadelphia Cultural Alliance. Thank
25 you for inviting me to testify today

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2 regarding Councilman Green's proposal to
3 tax Philadelphia's charities and
4 non-profits.

5 I know the bill only seeks to
6 tax non-mission related commercial
7 activities, but I fear that inadvertently
8 it could end up being a burden and a tax
9 on our ability to fulfill our missions
10 and to do our work. Cultural non-profits
11 aren't in the business of making
12 ourselves rich. Our activities aren't
13 commercial. They are educational,
14 inspirational, and transformative for the
15 City.

16 At Art Sanctuary, we've
17 collaborated with Opera Philadelphia on
18 Hip H'Opera, a program that empowers
19 school students to express themselves.
20 By working with professional musicians
21 from the Opera, students have made a form
22 of music typically foreign to them speak
23 to their lives and experiences. We also
24 organize the annual Celebration of Black
25 Writing, which, in its 29th year, has

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2 grown from a one-day gathering to right
3 now a month-long series of events that
4 expose thousands of students and
5 residents to the best in African American
6 literature and art.

7 The unfortunate truth for Art
8 Sanctuary and for a vast majority of
9 Philadelphia's cultural non-profits is
10 that we've had to do that work with fewer
11 resources at hand. The recession's
12 impact on arts and culture in the City
13 has been profound. Larger organizations
14 saw their endowments dwindle. All of us
15 faced cuts to government, foundation, and
16 corporate support that pushed many of the
17 City's non-profits to the edge of
18 financial collapse.

19 According to the Cultural
20 Alliance's 2011 Portfolio report, when
21 the recession began, operating margins
22 were thin, but positive at plus 2
23 percent. Two years later, almost half of
24 the organizations in the report were in
25 the red, with an average operating

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2 deficit of negative 9 percent. While
3 things aren't quite as bad now as they
4 were in 2009, they aren't much better
5 either. To survive, we've had to do more
6 with less. We've had to cut staff and
7 overhead. Maintenance and repairs have
8 had to be put off. At Art Sanctuary, we
9 recently had to cut our full-time staff
10 from seven to two people.

11 Despite these tough times, arts
12 and culture in Philadelphia has continued
13 to be both excellent and accessible.
14 Philadelphia's cultural community has
15 worked to put on first-rate events,
16 productions, and exhibitions, and that
17 work has paid off. In 2011, readers of
18 Travel and Leisure Magazine named
19 Philadelphia the top cultural destination
20 in America. This year we were celebrated
21 as an art capital and named one of the
22 top five U.S. destinations by Lonely
23 Planet travel guides.

24 We have also helped to keep the
25 arts accessible for people in

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2 Philadelphia so that we can all enjoy the
3 fruits of our labor. Of the 17 million
4 visits to cultural organizations, more
5 than half are free, and those that are
6 paid are heavily subsidized. The median
7 cost of production is \$48, while the
8 median cost of a ticket is just \$15.

9 This is fantastic. It's a
10 source of pride for all Philadelphians,
11 and it couldn't have been accomplished
12 without the hard work of City Council.
13 So thank you for your ongoing support of
14 the Cultural Fund; the Office of Arts,
15 Culture, and the Creative Economy; and
16 everything you do to support our
17 community.

18 What we fear, however, is that
19 this proposal will have unintended but
20 serious economic consequences. City
21 Council could inadvertently damage a
22 sector that is already making massive
23 financial contributions to the City. We
24 may be struggling, but we are popular.
25 Arts and culture supports the hospitality

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2 industry, our retail corridors, and
3 burgeoning culinary scene. In total, the
4 non-profit culture sector had a \$2.8
5 billion economic impact on the City. We
6 support 30,000 jobs, and we generate \$59
7 million for the City's tax coffers. Over
8 and above these economic impacts, arts
9 and culture also generates enormous
10 educational and social benefits as a
11 significant contributor to the City's
12 quality of life.

13 When it comes to cultural
14 non-profits, we think that applying the
15 BIRT tax to our virtually non-existent
16 commercial activities will provide
17 little, if any, additional tax dollars
18 for the City of Philadelphia. Instead,
19 what it will accomplish is the creation
20 of an entirely new layer of red tape,
21 forcing an already strained workforce to
22 prepare another annual filing on top of
23 the ones we are already required to do
24 with Harrisburg and the IRS, pay more
25 fees, apply for licenses on commercial

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2 activities, and spend even more of our
3 scarce resources on lawyers and
4 accountants.

5 Our economic recovery is still
6 precarious, but our sector is crucial to
7 the vitality of Philadelphia. It would
8 be a shame to let a short-term search for
9 revenue undermine what we've already
10 built together.

11 Thank you for your
12 consideration.

13 COUNCILMAN GREEN: Thank you
14 very much for your testimony.

15 Just to clarify the record,
16 everything that will be required as a
17 consequence of this, other than the
18 annual certification, which is a
19 certification, not an application, it
20 requires the -- so the certification
21 requires someone at the charity to say
22 under oath that you're using it for a
23 purely public purpose. That is the only
24 purpose of that certification. It is to
25 essentially assist the City in focusing

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2 on not-for-profits that fail to file the
3 certification. It also creates a penalty
4 for a change in use that is not certified
5 for the individuals running the
6 organization. So it makes the law much
7 easier and less expensive to enforce. It
8 does not in any way change the existing
9 law with respect to whether or not your
10 property is tax exempt. It is or it
11 isn't, and the test for that is defined
12 by the State Constitution, which we can't
13 change, called the HUP test.

14 With respect to filing annual
15 taxes for any kind of commercial activity
16 or getting a license for any kind of
17 commercial activity that is not part of
18 your charitable mission, that is already
19 the law. It is already required to be
20 done every single year. And so if you
21 are not complying with that, then you
22 have a problem already.

23 So to the extent you're doing
24 things that are earning you income that
25 don't promote your charitable purpose,

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2 that's commercial activity that's taxed
3 under the law today. This law doesn't
4 change that. This law clarifies that
5 portion of the law to make very clear
6 that those receipts, if they're not
7 related to your charitable mission, are
8 required to be reported and tax is
9 required to be paid on them.

10 Fortunately for you, the tax is
11 a -- the profit that you make -- there's
12 a 6.45 percent net income tax and there's
13 a 4 mills gross receipts tax. That's
14 what it will cost you to comply with the
15 law, and hopefully that's what you'll do
16 going forward.

17 I just want to ask the person
18 here from the Department of Revenue if I
19 have misstated anything with respect to
20 these laws, I'd like you to come up and
21 correct me, or if you have any comments
22 to these, I'd like to give you the
23 opportunity to come up. You don't need
24 to, but...

25 (Witness approached witness

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2 table.)

3 MR. AFESSA: I believe what you
4 have said, almost everything what you've
5 said is correct. This law is a
6 clarification, and all along Revenue
7 Department's position is that non-profit
8 entities engaged in other than non-profit
9 activities are subject to tax on that
10 activity, but the ordinance as is is not
11 very clear as to the responsibility. It
12 says any business -- when it comes to the
13 exemption exclusion, it says any business
14 of a non-profit is excluded. And I've
15 been in the Audit Unit. I worked in the
16 Audit Unit for 15 years, and personally I
17 know by directly auditing and reviewing
18 books that when they have activities --
19 let me give you an example. Parking
20 activities, some non-profits have a
21 parking garage outside, adjunct to their
22 building, and they're rented out for
23 parking for outsiders. There is a
24 collection. There is a parking tax.
25 Sure enough the parking tax is paid, but

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2 the activity is also subject to business
3 income and receipt tax, but they never
4 reported it because of that provision
5 which says any business of a non-profit
6 is not subject to the business tax.

7 So this one clarifies it to say
8 "any business" does not include
9 commercial activities. So to that
10 extent, it is a clarification. It helps
11 the Audit Unit write their regulation
12 specifically saying this is what the
13 intent of --

14 COUNCILMAN GREEN: And you
15 intend to write regulations to make very
16 clear to the not-for-profit community
17 what is business activity and what is
18 not?

19 MR. AFESSA: Exactly.

20 COUNCILMAN GREEN: Thank you.

21 Are there any questions from
22 members of the Committee?

23 (No response.)

24 COUNCILMAN GREEN: Seeing none,
25 thank you all for your testimony.

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2 MS. GAY: Thank you.

3 COUNCILMAN GREEN: Philadelphia

4 Jobs with Justice, Gwen Snyder. And

5 there is written testimony before you and

6 available on the Finance Committee

7 website, as is all the testimony for

8 anybody who would like to see it. In

9 particular, there's written testimony

10 from the Committee of Seventy, who asked

11 that it be submitted for the record and

12 can't attend.

13 (Witness approached witness

14 table.)

15 COUNCILMAN GREEN: Please state

16 your name for the record and proceed with

17 your testimony.

18 MS. SNYDER: My name is Gwen

19 Snyder and I'm the Executive Director of

20 Philadelphia Jobs with Justice. We're a

21 non-profit coalition of over 50

22 organizations of faith, student, labor,

23 and community types.

24 I'm here today to express my

25 support for both bills, but in particular

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2 Bill No. 130123, and to thank
3 Councilmembers Green, Goode, and Reynolds
4 Brown for their introduction of the bill.

5 Bill No. 130123 would allow the
6 City to require non-profits to report
7 annually on their land use in order to
8 renew their property tax exemptions.
9 This bill would simply institute a more
10 responsible system for tracking these
11 exemptions. These kinds of
12 accountability measures aren't onerous.
13 In fact, they're already the norm in the
14 non-profit sector. Private foundations
15 almost universally require that
16 non-profits demonstrate how grant money
17 was used in order to use it to further
18 charitable work. Property taxes don't
19 need to be any different.

20 The data that this bill would
21 generate would also allow the City to
22 easily analyze how and when these
23 exemptions are improperly used.

24 Last month we joined with eight
25 other organizations, including AFSCME DC

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2 47, Women's Community Revitalization
3 Project, and Philadelphia Unemployment
4 Project, in formally launching Good
5 Neighbors Philadelphia. This campaign
6 calls on Mayor Nutter to require mega
7 non-profits to pay taxes on land used for
8 non-charitable purposes, like vacant land
9 and profit-generating ventures such as
10 hotels or rental space. This policy
11 could generate tens of millions of
12 dollars for our city. Bill 130123 would
13 allow the City to estimate more exactly
14 the potential for revenue generation
15 under the Good Neighbors policy.

16 The organizations that Jobs
17 with Justice represents organize, fight
18 for, and consist of working
19 Philadelphians, the folks who were hit
20 the hardest by austerity budgeting. The
21 churches and community groups serve in
22 neighborhoods hit by firehouse brownouts
23 and school closings. Poverty rates among
24 City workers, including firefighters,
25 librarians, sanitation employees and

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2 more, have doubled under the Nutter
3 Administration.

4 Meanwhile, mega non-profits
5 like Jefferson and Penn have seen record
6 growth and profit. Yet, they skate by,
7 contributing barely a pittance towards
8 funding the schools that educate their
9 workers and the public services they rely
10 on to fight their fires and keep their
11 sewers from overflowing.

12 Every year, the City grants 528
13 million in subsidies in the form of
14 property tax exemptions, many of these
15 granted based on decades-old
16 applications. How many of these
17 exemptions are granted to properties used
18 for genuinely charitable purposes and how
19 many are the results of a cynical
20 exploitation of our current exemption
21 system? Bill No. 130123 will give us
22 answers.

23 In addition, I just would like
24 to respond to some of my colleagues'
25 testimony about the burden of paying

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2 taxes on commercial enterprise as a
3 non-profit. Our feeling and the feeling
4 of many of our members, including many
5 non-profits, is absolutely there's
6 nothing wrong with social
7 entrepreneurship. We absolutely support
8 those efforts, but it is an engagement
9 with business, and like any other kind of
10 business, a cost of doing business is
11 paying for your streets, your sewers,
12 your firefighters. Any kind of tax on
13 these commercial properties, whether
14 property or receipts, it's not about
15 stifling social entrepreneurship. It's
16 simply making sure, like any other
17 business in Philadelphia, they're paying
18 their fair share.

19 Thank you so much, especially
20 to Councilman Green's office for inviting
21 me to speak, and thank you for your time.

22 COUNCILMAN GREEN: Thank you.

23 Any questions for this witness?

24 (No response.)

25 COUNCILMAN GREEN: Seeing none,

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2 anybody else here to testify on this
3 bill?

4 (No response.)

5 COUNCILMAN GREEN: Seeing none,
6 we will recess the public hearing and go
7 into the public meeting.

8 I'd ask Councilmember Greenlee
9 to move 130009.

10 COUNCILMAN GREENLEE: Thank
11 you, Mr. Chairman. I move that Bill No.
12 130009 be reported out of this Committee
13 with a favorable recommendation and a
14 rules suspension to allow for first
15 reading at our next session of Council.

16 (Duly seconded.)

17 COUNCILMAN GREEN: It's been
18 properly moved and seconded that Bill No.
19 130009 be reported from this Committee
20 with a favorable recommendation, that the
21 rules be suspended to allow first reading
22 at the next session of Council.

23 All in favor?

24 (Aye.)

25 COUNCILMAN GREEN: Any opposed?

1 5/23/13 - FINANCE - BILLS 130009 & 130123

2 (No response.)

3 COUNCILMAN GREEN: The ayes

4 have it.

5 Councilmember Greenlee, 130123.

6 COUNCILMAN GREENLEE: Thank

7 you, Mr. Chairman. I move that Bill No.

8 130123 be reported out of this Committee

9 with a favorable recommendation and that

10 the rules of Council be suspended to

11 allow for first reading at our next

12 session of Council.

13 (Duly seconded.)

14 COUNCILMAN GREEN: It's been

15 properly moved and seconded that Bill No.

16 130123 be reported from this Committee

17 with a favorable recommendation and a

18 rules suspension.

19 All in favor?

20 (Aye.)

21 COUNCILMAN GREEN: Any opposed?

22 (No response.)

23 COUNCILMAN GREEN: The ayes

24 have it.

25 This concludes the public

1 5/23/13 - FINANCE - BILLS 130009 & 130123
2 meeting on the bills just reported from
3 this Committee.

4 Thank you for everybody's
5 attendance.

6 (Committee on Finance concluded
7 at 2:55 p.m.)

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CERTIFICATE

I HEREBY CERTIFY that the
proceedings, evidence and objections are
contained fully and accurately in the
stenographic notes taken by me upon the
foregoing matter, and that this is a true and
correct transcript of same.

MICHELE L. MURPHY
RPR-Notary Public

(The foregoing certification of this
transcript does not apply to any reproduction
of the same by any means, unless under the
direct control and/or supervision of the
certifying reporter.)

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