

COUNCIL OF THE CITY OF PHILADELPHIA
COMMITTEE OF THE WHOLE

Room 400, City Hall
Philadelphia, Pennsylvania
Tuesday, April 1, 2014
10:30 a.m.

PRESENT:

COUNCIL PRESIDENT DARRELL L. CLARKE
COUNCILWOMAN JANNIE BLACKWELL
COUNCILMAN W. WILSON GOODE, JR.
COUNCILMAN WILLIAM K. GREENLEE
COUNCILMAN BOBBY HENON
COUNCILMAN KENYATTA JOHNSON
COUNCILMAN DENNIS O'BRIEN
COUNCILMAN DAVID OH
COUNCILMAN BRIAN J. O'NEILL
COUNCILWOMAN BLONDELL REYNOLDS BROWN
COUNCILMAN MARK SQUILLA
COUNCILWOMAN MARIAN B. TASCO

BILLS 140144, 140145, and 140146
RESOLUTION 140159

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COUNCIL PRESIDENT CLARKE: Good morning. This is the public hearing on the Committee of the Whole regarding Bills No. 140144, 140145, 140146, and Resolution No. 140159.

Ms. Lewis, would you please read the titles of the bills and resolution.

MS. LEWIS: Bill No. 140144, an ordinance to adopt a Capital Program for the six Fiscal Years 2015 through 2020 inclusive.

Bill No. 140145, an ordinance to adopt a Fiscal 2015 Capital Budget.

Bill No. 140146, an ordinance adopting the Operating Budget for Fiscal Year 2015.

And Resolution No. 140159, providing for the approval by the Council of the City of Philadelphia of a Revised Five Year Financial Plan for the City of Philadelphia covering Fiscal Years 2015 through 2019, and incorporating proposed changes with respect to Fiscal Year 2014,

1 4/1/14 - WHOLE - BILL 140144, etc.
2 which is to be submitted by the Mayor to
3 the Pennsylvania Intergovernmental
4 Cooperation Authority (the "Authority")
5 pursuant to the Intergovernmental
6 Cooperation Agreement, authorized by an
7 Ordinance of this Council approved by the
8 Mayor on January 3rd, 1992 (Bill No.
9 1563-A) by and between the City and the
10 Authority.

11 COUNCIL PRESIDENT CLARKE:

12 Thank you.

13 Will the Administration please
14 come forward.

15 (Witnesses approached witness
16 table.)

17 COUNCIL PRESIDENT CLARKE:

18 First up on our list we'll have Finance.

19 Good morning.

20 MR. DUBOW: Good morning,
21 Council President Clarke.

22 COUNCIL PRESIDENT CLARKE:

23 Please proceed.

24 MR. DUBOW: So you have the
25 testimony. I won't read all of it, if

1 4/1/14 - WHOLE - BILL 140144, etc.

2 that's okay.

3 COUNCIL PRESIDENT CLARKE: We
4 appreciate that.

5 MR. DUBOW: So I'll just read
6 the first couple paragraphs, and be happy
7 to answer questions.

8 I'm Rob Dubow, Director of
9 Finance, and I'm pleased to provide
10 testimony on the Department's proposed
11 FY15 Operating Budget. The proposed
12 budget supports a number of departmental
13 divisions, and representatives of those
14 divisions are here and are available to
15 answer your questions.

16 The budget provides the
17 necessary funding for the Office of
18 Director of Finance to accomplish its
19 objectives, and as proposed, the budget
20 totals \$1.955 billion. That's an
21 increase of about \$529 million. That's
22 caused mostly by an increase in fringe
23 benefits, primarily pension costs, and
24 primarily that's the appropriation for
25 the anticipated PGW sales contribution to

1 4/1/14 - WHOLE - BILL 140144, etc.
2 the Pension Fund. There's a decrease of
3 \$29 million in other fringe costs and a
4 decrease of 53.57 million in Class 500
5 costs, primarily because of the one-time
6 contribution to the School District in
7 '14.

8 In the direct General Fund
9 appropriations proposed for the Finance
10 Department core budget, it's 14 million.
11 It's an increase of about a million
12 dollars over FY14.

13 And with that, I'll conclude my
14 testimony and be happy to answer any
15 questions.

16 COUNCIL PRESIDENT CLARKE:
17 Thank you, Mr. Dubow. A couple of quick
18 questions.

19 On Page 4 of your testimony,
20 you state that the relatively narrow fund
21 balances in the Five Year Plan will limit
22 the City's financial flexibility and
23 require an emphasis on cash management.
24 Can you describe in a little more detail
25 challenges associated by reflecting low

1 4/1/14 - WHOLE - BILL 140144, etc.
2 balances in future years.

3 MR. DUBOW: Sure. So our fund
4 balances get -- let me get out how low
5 they get.

6 So the fund balances get into
7 the low 20's or into the, I guess, mid
8 20's, which means there's very little
9 room for error. If there are any
10 unexpected costs, it can quickly drive us
11 negative. And as we've talked about in
12 earlier years, there are differences
13 between fund balance and cash, and if our
14 fund balance gets below a certain level,
15 we can go negative in cash, which means
16 we might get into a place where we're
17 looking at what payments to hold up. So
18 it can become really challenging.

19 COUNCIL PRESIDENT CLARKE: Can
20 you kind of elaborate on why you project
21 these very thin lines of fund balances.

22 MR. DUBOW: Sure. I mean, a
23 couple of things happened kind of late in
24 our process that hit the fund balance
25 numbers. One was the wage tax numbers

1 4/1/14 - WHOLE - BILL 140144, etc.
2 came in weaker than we anticipated, so
3 that drove down fund balance numbers.
4 And the other is that the 47 settlement
5 also came kind of late in our budget
6 process. So both of those things meant
7 that the fund balances were lower than
8 what we had been working on earlier in
9 our budget process.

10 COUNCIL PRESIDENT CLARKE: In
11 that analysis and projection, is it based
12 on revenues that would go towards
13 contracts, municipal contracts in
14 particular?

15 MR. DUBOW: So part of what is
16 in the Plan is assumptions on what
17 contracts will look like. So the DC47
18 contract is in there, and then there are
19 assumptions about pay increases for 33,
20 firefighters, and the FOP. So, yes, part
21 of it is for contracts.

22 COUNCIL PRESIDENT CLARKE: So
23 without asking you to negotiate the
24 contract, you say that there's the
25 likelihood of pay increases -- I thought

1 4/1/14 - WHOLE - BILL 140144, etc.

2 I heard you say pay increases for 33.

3 MR. DUBOW: Yes.

4 COUNCIL PRESIDENT CLARKE: Do
5 you have projections for that? Is it the
6 earlier version, the last offer?

7 MR. DUBOW: Yes.

8 COUNCIL PRESIDENT CLARKE: And
9 if anything went beyond that, what would
10 happen?

11 MR. DUBOW: We'd have to go
12 back and look at the Plan and figure out
13 how to get the Plan balanced if there
14 were higher costs for any of the
15 arbitration awards or collective
16 bargaining agreements.

17 COUNCIL PRESIDENT CLARKE: So
18 have you done a projection that reflected
19 47's award for 33?

20 MR. DUBOW: Yeah. I think the
21 additional costs are 175 million over the
22 Plan.

23 COUNCIL PRESIDENT CLARKE: If
24 it were 3, 2 and a half, and 3 versus
25 what the last offer was?

1 4/1/14 - WHOLE - BILL 140144, etc.

2 MR. DUBOW: Yes.

3 COUNCIL PRESIDENT CLARKE:

4 Okay. Other than cash management, are we
5 looking to do anything else to enhance
6 revenues?

7 MR. DUBOW: Well, I mean, we
8 are --

9 COUNCIL PRESIDENT CLARKE:
10 Other than raising taxes.

11 MR. DUBOW: Yeah. I mean, the
12 Revenue Department is aggressively
13 looking at ways to improve collections,
14 and that's a way to increase taxes. And
15 the assumptions in the Plan is that we'll
16 have more property tax collections this
17 year as a result of those aggressive
18 collections.

19 COUNCIL PRESIDENT CLARKE:
20 Anything else out of the box? I mean,
21 non-traditional strategies for growing
22 the base.

23 MR. DUBOW: For growing the tax
24 base?

25 COUNCIL PRESIDENT CLARKE: Yes.

1 4/1/14 - WHOLE - BILL 140144, etc.

2 MR. DUBOW: I mean, we think
3 that the tax reductions that we have in
4 the Plan and the tax changes on the BIRT
5 side will help grow the base over time.

6 COUNCIL PRESIDENT CLARKE: Why?

7 MR. DUBOW: Why? Because the
8 lower costs for businesses to do business
9 in the City, and we think that will help
10 generate more jobs.

11 COUNCIL PRESIDENT CLARKE: And
12 you base that on what?

13 MR. DUBOW: Based that on
14 analyses done by economists, by the
15 results of the two Tax Reform
16 Commissions. Both said the same thing,
17 that reducing the cost of doing business
18 through reducing taxes increases the
19 number of jobs in the City.

20 COUNCIL PRESIDENT CLARKE: And
21 they also said enhancing the education --

22 MR. DUBOW: They did, and
23 enhancing services. That's right.

24 COUNCIL PRESIDENT CLARKE: --
25 enhancing the quality of life and --

1 4/1/14 - WHOLE - BILL 140144, etc.

2 MR. DUBOW: That's right. You
3 can't --

4 COUNCIL PRESIDENT CLARKE: --
5 dealing with the criminal activity in
6 certain neighborhoods that we have
7 challenges creating businesses.

8 MR. DUBOW: That's exactly
9 right, and that's --

10 COUNCIL PRESIDENT CLARKE: So
11 I'm trying to like give you a lead-in.
12 So there's more than just reducing taxes.
13 There's a lot of things that we need to
14 be doing.

15 MR. DUBOW: Yes. Improving
16 services, improving quality of life,
17 improving amenities, that's right. Yes.

18 COUNCIL PRESIDENT CLARKE:
19 Okay. On Page 60 of your budget details,
20 it estimates that \$41 million will be
21 paid out for indemnities claims and
22 awards by the end of '14, which is 11
23 million more than the amount paid in '13.
24 Then this number is proposed to be
25 reduced by 7.34. Can you describe in

1 4/1/14 - WHOLE - BILL 140144, etc.
2 detail the reason for the spike in claims
3 to pay for this current year?

4 MR. DUBOW: Yeah. There were a
5 couple of large settlements and there was
6 some catchup from earlier years'
7 indemnities. So we think some of that is
8 one time and will go away for next year.

9 COUNCIL PRESIDENT CLARKE: Some
10 past claims?

11 MR. DUBOW: Yes.

12 COUNCIL PRESIDENT CLARKE: And
13 we're paying the piper now.

14 MR. DUBOW: Exactly.

15 COUNCIL PRESIDENT CLARKE: I
16 never knew what that term meant, but it
17 always sounded good. What is the piper?
18 Anyway, I'm sorry.

19 And then on Page 65, again,
20 budget details, Section 11, it appears
21 that the health and medical expenses are
22 projected to decrease by approximately 33
23 million in FY15. As a proud supporter of
24 the ACA, could that possibly be why we
25 are projecting?

1 4/1/14 - WHOLE - BILL 140144, etc.

2 MR. DUBOW: It could be, but
3 it's not.

4 COUNCIL PRESIDENT CLARKE: I'm
5 trying to get a democratic sound byte for
6 the mid-year elections. Philadelphia,
7 ACA is working.

8 MR. DUBOW: That's right.
9 Everyone is going into an exchange and...

10 No. It's the firefighter
11 payment in '14 through the one-time
12 payment.

13 COUNCIL PRESIDENT CLARKE: All
14 right. You can't blame me for trying.
15 Thank you.

16 The Chair recognizes Councilman
17 Goode.

18 COUNCILMAN GOODE: Thank you,
19 Mr. President.

20 Good morning, Mr. Dubow.

21 MR. DUBOW: Good morning.

22 COUNCILMAN GOODE: Does the
23 Administration support the Lump Sum
24 Budget adopted by the School Reform
25 Commission?

1 4/1/14 - WHOLE - BILL 140144, etc.

2 MR. DUBOW: We do, yes.

3 COUNCILMAN GOODE: So who is
4 going to pay for it?

5 MR. DUBOW: Well, we hope that
6 there's a split of the payment the way
7 that the School District has requested,
8 which would include state, city, and
9 labor cost reductions.

10 COUNCILMAN GOODE: So there's
11 no money in the Operating Budget for next
12 year for the schools, is there,
13 additional money?

14 MR. DUBOW: No. Our assumption
15 is that the cigarette tax will pass in
16 Harrisburg and that will provide \$75
17 million in additional support for the
18 District from local taxpayers.

19 COUNCILMAN GOODE: And so you
20 anticipate any money coming from the
21 Operating Budget to go to the schools?

22 MR. DUBOW: Any additional
23 money, that's right.

24 COUNCILMAN GOODE: So I guess
25 the question really leading to is, who

1 4/1/14 - WHOLE - BILL 140144, etc.

2 shouldn't have to pay for it?

3 MR. DUBOW: Who should have to
4 pay for it?

5 COUNCILMAN GOODE: Who
6 shouldn't have to pay for it?

7 MR. DUBOW: Who should not have
8 to pay for it?

9 COUNCILMAN GOODE: Who should
10 not have to pay for it? In anticipation
11 that the cigarette tax may not go
12 through, in anticipation that the split
13 may not be \$120 million going to the
14 schools from the sales tax extension, as
15 we look toward the end of the budget
16 process when we may be looking for more
17 money for schools, who should be excluded
18 from having to pay for schools?

19 MR. DUBOW: So, I mean, our
20 strong preference is that it not come
21 from the General Fund, that it not be at
22 the expense of other services to the
23 City.

24 COUNCILMAN GOODE: So it should
25 not come from the General Fund.

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2 MR. DUBOW: That would be our
3 preference, yes.

4 COUNCILMAN GOODE: In terms of
5 other sources of where it should not come
6 from, does that include any other groups,
7 like developers, businesses, new
8 residents?

9 MR. DUBOW: I'm not exactly --
10 I don't know that I completely understand
11 that part of the question.

12 COUNCILMAN GOODE: When we get
13 to the end of the budget process and
14 we're looking for revenue for schools,
15 there are measures that Council may
16 support that the Administration may not
17 support. You told me what you do support
18 in terms of schools, which is cigarette
19 tax and the sales tax extension. I'm not
20 sure what you're planning on doing if the
21 cigarette tax doesn't go through and the
22 schools are actually counting on 120 from
23 the sales tax extension. So my question
24 is, as we look toward other vehicles to
25 fund the schools, does the Administration

1 4/1/14 - WHOLE - BILL 140144, etc.

2 have a sense of who should not have to
3 pay?

4 MR. DUBOW: I think other than
5 not being supportive of coming from the
6 General Fund and not being supportive of
7 a broad-based tax increase like a real
8 estate tax increase, I don't think we've
9 gone in more depth than that.

10 COUNCILMAN GOODE: Okay. Are
11 you currently conducting a study on the
12 tax abatement program?

13 MR. DUBOW: We are.

14 COUNCILMAN GOODE: And it's a
15 firm out of New York?

16 MR. DUBOW: It's Jones Lang
17 LaSalle.

18 COUNCILMAN GOODE: And why are
19 you conducting that study?

20 MR. DUBOW: We had a request
21 from a Councilmember under the
22 economic -- there was legislation that
23 required fiscal impact studies if we got
24 requests. We got a request from a
25 Councilmember, and that's what started

1 4/1/14 - WHOLE - BILL 140144, etc.
2 the study.

3 COUNCILMAN GOODE: And that is
4 not something that could be done
5 internally?

6 MR. DUBOW: No, because we
7 wanted to really understand the economic
8 impact, and that's not something --

9 COUNCILMAN GOODE: So what
10 specifically is being studied?

11 MR. DUBOW: What's being
12 studied is the impact of the abatement on
13 development and then, as a result, the
14 impact on tax revenues both for the City
15 and the School District.

16 COUNCILMAN GOODE: I still
17 don't necessarily understand the scope of
18 the analysis. Are you examining past
19 abatements and are you examining if there
20 were no abatement program versus there
21 being an abatement program?

22 MR. DUBOW: We're looking at,
23 yes, what would happen with development
24 if -- and it's looking at kind of the
25 history and seeing kind of what the break

1 4/1/14 - WHOLE - BILL 140144, etc.
2 point is on returns for development
3 projects, how it changed in abatement to
4 either eliminate it or I think the bill
5 eliminated the School District portion,
6 to see what impact that would have on
7 development and, as a result, what impact
8 that would have on revenues.

9 COUNCILMAN GOODE: So I'm
10 asking are you doing an analysis of a
11 modified tax abatement?

12 MR. DUBOW: Yes.

13 COUNCILMAN GOODE: And how can
14 you actually do that analysis if there
15 was not a modified tax abatement in the
16 past and if there's not -- and hasn't
17 taken -- hasn't been implemented yet? So
18 how can you do an analysis into the
19 future?

20 MR. DUBOW: So what the
21 analysis does is look at what returns are
22 required on development projects, takes a
23 break point, and then looks at how
24 modifying the abatement would affect
25 returns on developments and see how

1 4/1/14 - WHOLE - BILL 140144, etc.

2 that --

3 COUNCILMAN GOODE: How would
4 you possibly know that?

5 MR. DUBOW: Well, I think they
6 looked at developments -- we can actually
7 show you -- we'll show you the study so
8 you can see exactly how it was done, and
9 we can actually also -- we can have the
10 person who did it walk with you how they
11 did the study.

12 COUNCILMAN GOODE: We had this
13 discussion last year -- and I know my
14 time is up.

15 COUNCIL PRESIDENT CLARKE: No,
16 Councilman.

17 COUNCILMAN GOODE: I just want
18 to frame this in a different way. Let's
19 say there was never an abatement of
20 schools for taxes. How would you know
21 what would have happened in terms of
22 development? I mean, if you've talked to
23 your consultant, can you explain that to
24 me?

25 MR. DUBOW: Yeah. So what the

1 4/1/14 - WHOLE - BILL 140144, etc.

2 consultant looked at is if you looked at
3 developments and what yield they needed
4 to actually move ahead with their
5 development. So 7 percent return, for
6 example, on their investment. Then
7 looked at cost of development in general.
8 And if it's a rental property, what kind
9 of return, what kind of rent you
10 typically get, and then look at whether
11 that meets the return. And then change
12 the cost of development based on what
13 taxes you would pay with or without an
14 abatement or with a modified abatement.

15 COUNCILMAN GOODE: That still
16 doesn't necessarily answer my question.
17 Can you actually go back in time and know
18 which projects would or would not have
19 proceeded without 100 percent abatement?

20 MR. DUBOW: I think what he's
21 doing is assuming that a project wouldn't
22 have happened if they didn't get a
23 certain yield because they didn't have
24 the abatement.

25 COUNCILMAN GOODE: So that's an

1 4/1/14 - WHOLE - BILL 140144, etc.
2 assumption.

3 MR. DUBOW: Oh, yeah, it's
4 definitely --

5 COUNCILMAN GOODE: So it's
6 actually a waste of money, then.

7 MR. DUBOW: No. I think the
8 assumption is based on observing when
9 projects were done.

10 COUNCILMAN GOODE: There's no
11 way to go back in time or go into the
12 future and know what would have happened
13 if we didn't abate schools for taxes
14 and/or if we don't abate schools for
15 taxes. There's no way to know that.

16 MR. DUBOW: We know, though,
17 what kind of returns people look for in a
18 project.

19 COUNCILMAN GOODE: I know
20 people want 100 percent abatement.

21 MR. DUBOW: And you know then
22 how a different level abatement affects
23 that return.

24 COUNCILMAN GOODE: You don't
25 know how different levels of abatement

1 4/1/14 - WHOLE - BILL 140144, etc.
2 affect that return.

3 MR. DUBOW: Sure you do,
4 because it changes the cost.

5 COUNCILMAN GOODE: It does not
6 change the cost. There could be other
7 incentives that are offered and other
8 ways to finance the project.

9 MR. DUBOW: There could be, but
10 that wasn't -- the bill doesn't have
11 those other things in it, right? The
12 request that we got was to study the
13 impact of this bill.

14 COUNCILMAN GOODE: A bill
15 that's not even going to be considered
16 now. So it's definitely a waste of
17 money.

18 MR. DUBOW: Well, this is the
19 first I'm hearing the bill is not going
20 to be considered.

21 COUNCILMAN GOODE: Thank you,
22 Mr. President.

23 COUNCIL PRESIDENT CLARKE:
24 Thank you, Councilman.

25 Mr. Dubow, real quickly, is

1 4/1/14 - WHOLE - BILL 140144, etc.

2 there anticipated a revision of the sales
3 tax revenues over the course of the next
4 several years or next couple of years?

5 MR. DUBOW: From what's in the
6 Plan already?

7 COUNCIL PRESIDENT CLARKE: Yes.

8 MR. DUBOW: Not at this point.

9 COUNCIL PRESIDENT CLARKE: So
10 the projections that we've had actually
11 prior to the Plan, this particular Plan,
12 were relatively robust.

13 MR. DUBOW: Yeah. This Plan's
14 projections are slightly different from
15 last year's, but --

16 COUNCIL PRESIDENT CLARKE: Not
17 significantly.

18 MR. DUBOW: There are a
19 little -- so to give you an example, if
20 you look at the amounts that would go to
21 the Pension Fund in the first year from
22 the additional 1 percent, it's slightly
23 lower in this year's Plan than it was in
24 last year's.

25 COUNCIL PRESIDENT CLARKE: But

1 4/1/14 - WHOLE - BILL 140144, etc.

2 the 120 is required to go --

3 MR. DUBOW: Yes.

4 COUNCIL PRESIDENT CLARKE: --

5 to schools under the existing version of
6 the state's legislation.

7 MR. DUBOW: Yes.

8 COUNCIL PRESIDENT CLARKE: All
9 right. And real estate?

10 MR. DUBOW: So real estate, in
11 large part where that winds up is
12 probably going to depend on the pace of
13 how appeals are heard. What we assume in
14 the Plan is that those appeals will be
15 done by the end of next fiscal year,
16 which the issue -- and I think
17 Mr. McKeithen will probably talk about
18 this later a little more -- is that
19 they're really focused on the appeals
20 process, which has slowed down doing new
21 assessments, which means that the
22 growth -- for example, the growth we have
23 for '15 is now lower than we projected
24 last year because we didn't do another
25 year of assessments. So until they can

1 4/1/14 - WHOLE - BILL 140144, etc.
2 go back to doing assessments and focus
3 less on appeals, it's likely that they'll
4 continue to be hit on the growth of
5 property tax.

6 COUNCIL PRESIDENT CLARKE:

7 Okay. Thank you.

8 Any other questions of this
9 witness?

10 The Chair recognizes Councilman
11 Henon.

12 COUNCILMAN HENON: Thank you.
13 Thank you, Chairman.

14 Good morning.

15 MR. DUBOW: Good morning.

16 COUNCILMAN HENON: Let me get
17 some of the easier questions out of the
18 way. So in the Finance Department, you
19 represent the Bureau -- BAA, Office of
20 Budget, Budget Evaluation Bureau, Office
21 of Administration Review, Risk
22 Management, Office of Property Data. And
23 if I missed a couple --

24 MR. DUBOW: Yeah. I always
25 miss a couple too.

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2 COUNCILMAN HENON: So my
3 question is a little more on where -- and
4 I'm going to ask these questions
5 generally. Well, specific questions for
6 all the offices.

7 MR. DUBOW: Okay.

8 COUNCILMAN HENON: So where are
9 they located? Are they all in --

10 MR. DUBOW: So some --

11 COUNCILMAN HENON: -- Public
12 Property or are they leased space or are
13 they City-owned buildings?

14 MR. DUBOW: It's a combination.
15 Some are in City-owned buildings; some
16 are in leased space.

17 COUNCILMAN HENON: So I'm
18 looking for a profile of each department,
19 where they are located, if we own them or
20 if we lease, what the space utilization
21 is of each department.

22 MR. DUBOW: Okay.

23 COUNCILMAN HENON: What
24 percentage of the building or floor space
25 that you have is for the employees and

1 4/1/14 - WHOLE - BILL 140144, etc.

2 what percentage of the space utilization
3 is for storage, do they all work or
4 co-locate in one location.

5 MR. DUBOW: For each office you
6 mean, right?

7 COUNCILMAN HENON: For each
8 office. How many square feet per office
9 and if it's separated or if it's not, and
10 likewise, like I said, for the material
11 storage and paperwork.

12 MR. DUBOW: Okay.

13 COUNCILMAN HENON: Does the --
14 and I don't know if this is Finance or
15 Procurement. Do you oversee all the
16 purchases at the departments of the City
17 of Philadelphia?

18 MR. DUBOW: They all --

19 COUNCILMAN HENON: Do you
20 oversee the numbers, or how do the
21 departments purchase their supplies?

22 MR. DUBOW: Mostly Procurement.

23 COUNCILMAN HENON: On the
24 Procurement side. So is all that out of
25 the Procurement Office?

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2 MR. DUBOW: Yeah. We do
3 professional service contracts.

4 COUNCILMAN HENON: All right.
5 So L&I or Revenue, do they have any other
6 purchase contract or professional service
7 contracts separately or does everything
8 come through Finance? So if a department
9 or agency needs a professional service,
10 do they have to go through Finance or can
11 they --

12 MR. DUBOW: It goes through the
13 ACIS system, which Finance oversees. So
14 any professional service contract goes
15 through that process.

16 COUNCILMAN HENON: So the
17 Finance Department has a -- is it the
18 modernization project?

19 MR. DUBOW: Yes.

20 COUNCILMAN HENON: So can you
21 explain that and how it's set up and what
22 they have accomplished.

23 MR. DUBOW: Yeah. I'm going to
24 ask Judi Cassel, who runs that project,
25 to come up and talk about it.

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2 (Witness approached witness
3 table.)

4 MS. CASSEL: Good morning,
5 Councilman Henon and members of City
6 Council. I'm Judi Cassel and I'm the
7 Project Director for the OnePhilly
8 project, formerly known as Administrative
9 Systems Modernization project.

10 Could you repeat the question?
11 I'm sorry.

12 COUNCILMAN HENON: Can you
13 explain to me a little bit about the
14 OnePhilly project and what its
15 accomplishments have been and its goals
16 moving forward and what the deliverables
17 are to date.

18 MS. CASSEL: Absolutely. Sure.
19 So the OnePhilly project is going to
20 replace the various stand-alone Legacy
21 systems that run the City's
22 administrative systems that support our
23 workforce management. So we have HR
24 systems. We have a stand-alone payroll
25 system. We have a stand-alone pension

1 4/1/14 - WHOLE - BILL 140144, etc.
2 system. These are Legacy systems that
3 are, according to OIT, past their
4 supportable lives. Our project will
5 replace those systems with an integrated
6 software system that will support all
7 those processes, from employee hire to
8 employee retire.

9 I'm actually really excited to
10 say that as of this morning, we posted a
11 notice of intent to award a contract to a
12 firm. The name of the firm is Cyber.
13 They will be the firm that comes in and
14 works with a team of City employees to
15 actually implement and configure the
16 system.

17 So once they're on board, it's
18 about a two-year implementation project
19 with a six-month stabilization period
20 after we go live. There's six months of
21 stabilization before the City finally
22 accepts the system that they implement.

23 COUNCILMAN HENON: So we do
24 have a lot of systems here --

25 MS. CASSEL: Correct, we do.

1 4/1/14 - WHOLE - BILL 140144, etc.

2 COUNCILMAN HENON: -- in the
3 City of Philadelphia, and most of them
4 are antiquated, and by the time we put
5 all the snails in place, they get it up
6 and running, it is outdated and we need
7 to upgrade our systems.

8 Is this the attempt to do away
9 with the silo system that we've been
10 talking about for years?

11 MS. CASSEL: Yes. That is
12 correct. Now, this will replace the silo
13 systems that support workforce management
14 operations in the City. So this isn't
15 addressing financials and procurement,
16 but we're working on the HR applications.

17 COUNCILMAN HENON: So how has
18 the modernization project -- when was
19 that started?

20 MS. CASSEL: Gosh.

21 COUNCILMAN HENON: Or put in
22 place? And how long did it take to put
23 in place, if you can recall, the best of
24 your recollection?

25 MS. CASSEL: So I would say, so

1 4/1/14 - WHOLE - BILL 140144, etc.

2 I started about two years ago as the
3 Project Director.

4 COUNCILMAN HENON: Welcome.

5 MS. CASSEL: I think that prior
6 to that, it was an idea that had been
7 much discussed. So I'm not sure how far
8 back that dates, but I would say my --

9 MR. DUBOW: Real activity
10 started when Judi was brought in.

11 MS. CASSEL: So about two years
12 ago. We worked with the planning vendor
13 to help us think about how we want to do
14 our business, how we want our operations
15 to work. So right now we have a very
16 manual paper-based system. We're using
17 Legacy systems that have green screens.
18 We haven't refreshed our processes for
19 probably decades. And so what we wanted
20 to do was not just implement a new system
21 that would mimic what we're doing now,
22 because right now we're very limited by
23 the old technology that we have. What we
24 wanted to do was use this as an
25 opportunity, probably a

1 4/1/14 - WHOLE - BILL 140144, etc.
2 once-in-several-decades opportunity, to
3 think about how we want to do business
4 and to plan that out and to then
5 implement new technology that would
6 support that.

7 COUNCILMAN HENON: Okay. So
8 are we operating now off of the old
9 antiquated, you got to get out of one
10 screen to get into another screen?

11 MS. CASSEL: Yes. Correct.

12 COUNCILMAN HENON: But it was
13 called -- and I don't mean this in a
14 negative connotation, but it was called
15 the modernization project?

16 MS. CASSEL: Yes.

17 COUNCILMAN HENON: But it
18 wasn't necessarily modernization. Was
19 the modernization project a period of
20 time where we were coming up with the
21 concept?

22 MS. CASSEL: Yeah. So we
23 originally called it administrative
24 systems modernization, and as the project
25 developed and we went through a planning

1 4/1/14 - WHOLE - BILL 140144, etc.
2 phase and worked with a lot of
3 departments to get their input, we
4 decided to rename the project to
5 something that was a little easier to
6 talk about, OnePhilly. So we're really
7 the continuation of that project that
8 started about two years ago. We're going
9 to implement Oracle software, Oracle and
10 PeopleSoft software, so that there'll be
11 an integrated system to replace the
12 stand-alone systems now where you have to
13 push F12 and go out of one screen and
14 then log in to another entirely different
15 system to get --

16 COUNCILMAN HENON: So in
17 concept and the goal, the end goal, would
18 be -- how would that collaboratively work
19 with the other departments? I mean,
20 would everybody be under the same system?

21 MS. CASSEL: Yes. Correct.

22 COUNCILMAN HENON: So in two
23 years, L&I, Revenue, Finance, Streets,
24 everybody will be operating off of
25 OnePhilly; is that correct?

1 4/1/14 - WHOLE - BILL 140144, etc.

2 MS. CASSEL: That's correct, as
3 it relates to workforce management, yes.
4 So, in other words, all hiring, all time
5 keeping, all payroll, all employee data
6 and records will be in a single system.
7 Correct.

8 COUNCILMAN HENON: Okay.
9 Great. And is this a part of Finance
10 budget or is this coming out of the
11 Capital Budget?

12 MR. DUBOW: Both. I mean,
13 there's a lot that's in Capital, but
14 there's also some that's in Operating.
15 So it's both a Capital and Operating
16 cost.

17 COUNCILMAN HENON: Okay. Thank
18 you. I appreciate it.

19 MS. CASSEL: You're welcome.

20 COUNCILMAN HENON: That's good
21 news. We are doing away with the old
22 silos, Mr. Chairman.

23 COUNCIL PRESIDENT CLARKE: Good
24 stuff, sir.

25 COUNCILMAN HENON: Do you want

1 4/1/14 - WHOLE - BILL 140144, etc.

2 me to hold off? I have some other --

3 COUNCIL PRESIDENT CLARKE:

4 Councilman, it's all yours.

5 COUNCILMAN HENON: Okay. So

6 can I speak with the -- I have some CVN

7 questions. I guess that would be OAR.

8 MR. DUBOW: That would.

9 COUNCILMAN HENON: So I don't
10 know if you want to bring them up.

11 MR. DUBOW: Sure.

12 (Witness approached witness
13 table.)

14 MS. WEISS: Good morning.

15 Paula Weiss, Executive Director, Office
16 of Administrative Review.

17 COUNCILMAN HENON: Good
18 morning. How are you? Thank you.

19 MS. WEISS: I'm good. How are
20 you today?

21 COUNCILMAN HENON: Great.
22 Great.

23 Just questions I'll probably
24 ask you to provide to the Chair. So I'm
25 going to -- I'm just going to get them

1 4/1/14 - WHOLE - BILL 140144, etc.

2 out there, because I think --

3 MR. DUBOW: That's permission
4 to not answer now.

5 MS. WEISS: I got to start
6 writing down.

7 COUNCILMAN HENON: So what was
8 it, about a year, year and a half ago
9 Council passed legislation which allows
10 or was an offer -- I believe which allows
11 appeals and payment electronically; is
12 that correct?

13 MS. WEISS: For payment
14 electronically?

15 COUNCILMAN HENON: Well, to
16 make payments, make appeals online.

17 MS. WEISS: That's actually the
18 BAA.

19 MR. DUBOW: Are you talking
20 about for --

21 COUNCILMAN HENON: Is that the
22 BAA? So my question --

23 MS. WEISS: Although we have
24 implemented that at the OAR as well.
25 People can now file their appeals for

1 4/1/14 - WHOLE - BILL 140144, etc.
2 code violations and false alarm
3 violations through a web upload process,
4 and that's online by the phila.gov
5 website, but that's not in the
6 legislation. That was just something we
7 initiated.

8 COUNCILMAN HENON: That's
9 administrative.

10 MS. WEISS: Yes.

11 COUNCILMAN HENON: Great.
12 Congratulations. How is that going?

13 MS. WEISS: It's only been in
14 place for about three weeks now, quite
15 honestly, and we've had about 40 appeals
16 to date and we have been able to go
17 through them. People seem to be able to
18 upload the documents and provide us with
19 the text and information that we need.

20 COUNCILMAN HENON: That's
21 great. Is it all types of CVN appeals or
22 are there certain types?

23 MS. WEISS: No. It's all CVNs
24 and false alarm violations.

25 COUNCILMAN HENON: Okay.

1 4/1/14 - WHOLE - BILL 140144, etc.

2 Great. Great. So 40 people. Do you
3 see -- well, it's only 40, so I guess
4 I'll ask it for --

5 MS. WEISS: Ask me next year.

6 COUNCILMAN HENON: I'll ask if
7 it works a little bit later to see what
8 types of appeals are kind of consistent
9 with coming in. But you wouldn't know
10 that anyway by people.

11 What is a consistent appeal
12 from the old process where you have to
13 mail it in where people --

14 MS. WEISS: For in-person
15 hearings?

16 COUNCILMAN HENON: In-person.

17 MS. WEISS: Well, you know, it
18 really does vary depending on the time of
19 year, for example. Right now we are
20 seeing quite a number of appeals for
21 tickets people receive for not shoveling
22 snow on time or properly. During the
23 summer, we're more likely to see
24 violations related to dumpster areas not
25 being clean in the hot weather or trash

1 4/1/14 - WHOLE - BILL 140144, etc.
2 not being put out properly. And then
3 during the past year, because this was
4 something relatively new that the Streets
5 Department implemented, we spent a lot of
6 time on a new CVN for people who or
7 actually businesses or property owners
8 who are subject to the refuse collection
9 fee. The Streets Department implemented
10 a new code violation notice for people
11 who had not paid that fee, but were
12 putting out trash anyway. So it was an
13 unauthorized set-out. And so we did
14 spend a lot of time on appeals for those
15 property owners who were appealing
16 whether or not they were subject to that
17 refuse collection fee and whether that
18 unauthorized set-out CVN was appropriate.

19 COUNCILMAN HENON: Right.

20 MS. WEISS: So it really does
21 vary according to what other departments
22 are doing since we don't issue the CVNs.
23 We just process and collect and do the
24 appeals.

25 COUNCILMAN HENON: Did you see

1 4/1/14 - WHOLE - BILL 140144, etc.
2 a difference over this past year? There
3 was a change in the trash set-out early
4 times just during, for all intents and
5 purposes, give or take a few days or a
6 week, during daylight savings. Have you
7 seen a difference in returns or can you
8 check?

9 MS. WEISS: I can check. I
10 don't know the number --

11 COUNCILMAN HENON: Just to do a
12 comparable, just to see -- I want to make
13 sure that the program is working, because
14 we're offering the good service to the
15 City of Philadelphia, especially seniors.
16 And that was the intent of the trash out
17 early, making sure that they're not
18 subject to violations when it could be a
19 little more dangerous and they may not be
20 feeling safe, plus the visibility putting
21 the trash out after 7 o'clock at
22 nighttime.

23 MS. WEISS: So just to be sure
24 that I know what you're asking. So
25 obviously there was a change that allows

1 4/1/14 - WHOLE - BILL 140144, etc.
2 people now to put their trash out after
3 5:00 p.m. as opposed to after 7:00 p.m.
4 Do you want to see the difference in the
5 number of issuance from last year to this
6 year?

7 COUNCILMAN HENON: Right. I
8 just want to see if there's a change,
9 yes, of the issuance. I want to see from
10 a data perspective to see if the program
11 is working.

12 MS. WEISS: Sure.

13 COUNCILMAN HENON: I want to
14 make sure that people were indeed -- so
15 you have a two-hour difference. I mean,
16 I don't want them to set their trash out
17 at 3:00. And now we're back at 7:00
18 because of daylight savings and people
19 are going to feel a little safer putting
20 the trash out at 7 o'clock.

21 So what I'll do is, I have some
22 questions for OAR, which I'll submit to
23 you in writing, and this way, I don't
24 have to go on with 20 questions here at
25 the hearing publicly. But I'll submit

1 4/1/14 - WHOLE - BILL 140144, etc.

2 some questions to you, and I think OAR
3 is -- I think you guys are doing a really
4 good job.

5 How many masters do you have?

6 MS. WEISS: We have one full
7 time and three part time.

8 COUNCILMAN HENON: And they
9 handle all the -- how many cases a year?

10 MS. WEISS: Well, they handle a
11 variety of things. This year we have
12 scheduled over 31,000 code violation
13 appeals and 67,000 alarm violation
14 appeals. Some of them also handle Tax
15 Review Board appeals, red light camera
16 violation appeals, reserved parking for
17 residents of disability appeals from the
18 Parking Authority process. What else do
19 we do? EMS appeals, though not so many
20 of those these days. So our hearing
21 masters are -- most of them are
22 cross-trained to do all of the appeals.

23 COUNCILMAN HENON: Great.

24 Thank you.

25 Is there anybody up on the

1 4/1/14 - WHOLE - BILL 140144, etc.

2 queue?

3 COUNCIL PRESIDENT CLARKE: Yes.

4 COUNCILMAN HENON: Okay. I'll

5 yield my time and come back. Thank you.

6 COUNCIL PRESIDENT CLARKE:

7 Thank you.

8 The Chair recognizes Councilman

9 Oh.

10 COUNCILMAN OH: Thank you very
11 much, Council President.

12 Good morning.

13 MR. DUBOW: Good morning.

14 COUNCILMAN OH: I just want to
15 first start by checking some of my
16 numbers with your numbers. If you don't
17 have them off the top of your head,
18 that's fine. I don't want to belabor it.

19 MR. DUBOW: Okay.

20 COUNCILMAN OH: In 2003, the
21 pension obligation was 7 percent of the
22 budget.

23 MR. DUBOW: That sounds about
24 right.

25 COUNCILMAN OH: Okay. And in

1 4/1/14 - WHOLE - BILL 140144, etc.

2 2013, it increased by 10 percent to 17
3 percent of the budget.

4 MR. DUBOW: That sounds about
5 right. So it's definitely in the mid
6 teens.

7 COUNCILMAN OH: Okay. So at
8 this point in time with the continued
9 increase of total liability as of 2013,
10 the total liability was 9.36 billion and
11 the total assets were 4.5 billion, which
12 left an unfunded liability of 4.86
13 billion. Does that sound about right?

14 MR. DUBOW: It sounds right. I
15 think it's a little -- maybe a little
16 higher now, the unfunded, but that's
17 about right.

18 COUNCILMAN OH: So this was
19 last year.

20 MR. DUBOW: Right.

21 COUNCILMAN OH: And we did not
22 have a -- well, we were following the
23 Governmental Accounting Standards Board's
24 annual required contribution up until the
25 year 2004.

1 4/1/14 - WHOLE - BILL 140144, etc.

2 MR. DUBOW: We were following
3 the funding policy set by the Pension
4 Board until 2004. Since then, we've been
5 following the minimum municipal
6 obligation set by state law.

7 COUNCILMAN OH: So when you say
8 set by the Pension Board, did the Pension
9 Board set their own kind of annual
10 required contribution or were they
11 following, if you know, the Governmental
12 Accounting Standards Board's?

13 MR. DUBOW: They set their
14 funding policy and then the actuary
15 analyzes how much that costs, and I'm
16 sure he also makes sure that it's
17 consistent with whatever requirements
18 there are from governing boards.

19 COUNCILMAN OH: Okay. So now
20 at this point in time, in 2010 and 2011,
21 we as a city opted not to make
22 contribution, so we were given
23 permission, authorized to do that.

24 MR. DUBOW: We were given
25 permission to defer a part of our

1 4/1/14 - WHOLE - BILL 140144, etc.

2 obligation, not the full obligation. I
3 think it may have been about a third of
4 the total obligation over the two years.
5 We've repaid that deferral with interest.
6 The interest was the earnings assumption
7 at the time the deferral was made, which
8 is actually higher than the assumed
9 earnings right now, because we've been
10 lowering the assumed earnings rate.

11 COUNCILMAN OH: That was about
12 \$230 million?

13 MR. DUBOW: That's correct.

14 COUNCILMAN OH: And was that
15 paid back this year? I mean, was that
16 contribution made?

17 MR. DUBOW: I think the final
18 repayment was this year.

19 COUNCILMAN OH: Okay. So at
20 this point in time, in your opinion,
21 would we continue with the MMO or would
22 we go back to what was the policy prior
23 to the MMO?

24 MR. DUBOW: If we went back to
25 the policy prior to the MMO, the annual

1 4/1/14 - WHOLE - BILL 140144, etc.
2 payment would be something like \$200
3 million a year higher. So it would
4 obviously create an enormous challenge
5 for our budget, to put it mildly. So I
6 don't think we will go back to that.

7 We are looking, as you know, a
8 couple of ways to increase funding to the
9 Pension Fund, one through the sales tax
10 and the other through the proceeds of a
11 potential PGW sale.

12 COUNCILMAN OH: Okay. So if
13 the sales tax and the sale of PGW do not
14 go through, then the -- as you noted, the
15 liability is about 200 million, four more
16 per year, which is kind of depending on
17 things, but anyway, there's a large
18 unfunded liability and an increasing
19 unfunded liability without some shift in
20 the policy. Do you think or do you have
21 an opinion on that?

22 MR. DUBOW: Yeah. A couple of
23 things. So the payments we make under
24 the MMO are from an actuarial analysis
25 done by the Pension Fund's actuary that

1 4/1/14 - WHOLE - BILL 140144, etc.
2 pays off the entire unfunded liability.
3 It's a third-year amortization. So if
4 the assumptions that we use are accurate,
5 it would eventually get paid off. It
6 would take a while, but it would get paid
7 off. But we believe that in addition to
8 looking for ways to put additional
9 revenues into the fund, we should also
10 look at changes to benefit and
11 contribution structure. I mean, that's
12 why when we reached an agreement with 47,
13 there were changes in contributions, and
14 we will look for that in any collective
15 bargaining or arbitration award that we
16 get. So we think that you need to see
17 changes both on the benefits and
18 contribution side and then on the
19 revenues going in.

20 COUNCILMAN OH: Okay. In terms
21 of best practices, is the current
22 configuration of the Pension Board best
23 practices?

24 MR. DUBOW: I'm not really
25 sure. I mean, you mean having

1 4/1/14 - WHOLE - BILL 140144, etc.

2 Administration members, members from --

3 COUNCILMAN OH: A lot of
4 ex-officios, a lot of persons by title on
5 the Pension Board as opposed to by area
6 of expertise.

7 MR. DUBOW: Yeah, and I think
8 the idea for that ex-officios is that
9 those titles bring a certain level of
10 expertise and that's why the people who
11 wrote the Charter thought that made
12 sense, and then I think they thought it
13 made sense to have employees who
14 obviously have a big interest on the
15 Board.

16 COUNCILMAN OH: So because the
17 policy is set by the Pension Board on
18 issues like MMO or --

19 MR. DUBOW: Well, the Pension
20 Board doesn't set that. That's a
21 decision made actually by the
22 Administration --

23 COUNCILMAN OH: Okay.

24 MR. DUBOW: -- to pay the MMO.

25 COUNCILMAN OH: So how does

1 4/1/14 - WHOLE - BILL 140144, etc.
2 that work? The Administration makes the
3 decision and then what does -- does the
4 Pension Board -- how do they respond
5 to -- what is their role in this process?

6 MR. DUBOW: So their primary
7 kind of day-to-day role is overseeing
8 investments and overseeing the
9 administration of benefits.

10 COUNCILMAN OH: So they deal
11 with the day-to-day kind of --

12 MR. DUBOW: Well, they really
13 deal with the policies on administration
14 of benefits and investments. We actually
15 have a fairly active role in investments.
16 So the Chief Investment Officer makes
17 investment recommendations to the Board,
18 and then the Board approves those
19 recommendations or disapproves them.

20 COUNCILMAN OH: So
21 theoretically they make the decisions.

22 MR. DUBOW: Yeah. And then
23 they also make decisions on things like
24 what the earnings assumptions will be and
25 assumptions about things like mortality,

1 4/1/14 - WHOLE - BILL 140144, etc.
2 salary increases. In the meeting this
3 month, we got an updated experience study
4 from our actuary, and now based on that,
5 we'll have to make decisions about the
6 assumptions underlying the funding
7 policy.

8 COUNCILMAN OH: So can you
9 clarify for me, because I don't
10 understand this portion and maybe just
11 how it was said, but you said the
12 Administration makes decisions on policy
13 and --

14 MR. DUBOW: I said on paying
15 the MMO. That wasn't a Pension Board
16 decision.

17 COUNCILMAN OH: So at the time,
18 the Administration, they made the
19 decision to go to municipal monthly
20 minimum obligation, and the Pension Board
21 cannot say no, they just say -- they have
22 no input on that?

23 MR. DUBOW: They can't override
24 that decision.

25 COUNCILMAN OH: They cannot

1 4/1/14 - WHOLE - BILL 140144, etc.
2 override that decision?

3 MR. DUBOW: Right. Now,
4 what -- they can't override that
5 decision.

6 COUNCILMAN OH: How does that
7 work? Because it's written in the
8 Charter that way?

9 MR. DUBOW: I would -- I think
10 that's right, but it's probably a Law
11 question rather than -- I try not to be a
12 lawyer.

13 COUNCILMAN OH: So the kind of
14 curiosity I have is, there's people on
15 the Pension Board. They are in a
16 fiduciary responsibility to maintain the
17 retirement funds of the employees. At a
18 certain point in time, an administration,
19 any administration, can say we're not
20 going to contribute any more. The policy
21 of the Board, we're going to go to the
22 minimum allowed by law.

23 MR. DUBOW: Right. So there's
24 state law that sets the requirement, and
25 that requirement is designed to ensure

1 4/1/14 - WHOLE - BILL 140144, etc.

2 that if you have an unfunded liability,
3 it's paid off over time.

4 COUNCILMAN OH: You mean the
5 minimum?

6 MR. DUBOW: Yeah.

7 COUNCILMAN OH: But the minimum
8 leads to greater unfunded liability to
9 the point where we are now, 4.86 or 5
10 billion unfunded.

11 MR. DUBOW: It's not the
12 minimum that led us there. It's a whole
13 bunch of things that happened over time.

14 COUNCILMAN OH: Yes.

15 MR. DUBOW: It's not the fact
16 that we're paying the MMO. We'd be
17 slightly higher if we -- it was actually
18 a question at a Council hearing years
19 ago, and I think we'd be maybe 4 or 5
20 percent higher funded, but we wouldn't be
21 at the funding levels we want to be at
22 even if we were paying at the funding
23 policy.

24 COUNCILMAN OH: Would we be in
25 better shape if we followed the General

1 4/1/14 - WHOLE - BILL 140144, etc.
2 Accounting Standards Board's annual
3 contribution?

4 MR. DUBOW: I think I know what
5 you're talking about, but what they
6 talked about is a reporting requirement
7 as opposed to a funding requirement. So
8 it's not -- they haven't said this is the
9 amount you should fund. They said this
10 is how we want you to report on the
11 health of your Pension Fund.

12 COUNCILMAN OH: So to my
13 knowledge, they have a recommended
14 contribution amount corresponding to the
15 obligations that you have to pay.

16 MR. DUBOW: My understanding is
17 that they have a way they want you to
18 report on your obligations and that there
19 is an earnings assumption that goes with
20 that that then would drive a higher
21 liability shown on your books, but it's
22 different from funding.

23 COUNCILMAN OH: Okay.

24 MR. DUBOW: That's kind of one
25 of the issues, is that you've now

1 4/1/14 - WHOLE - BILL 140144, etc.
2 separated your reporting requirement from
3 the funding requirement.

4 COUNCILMAN OH: Okay. All
5 right. I understand what you're saying,
6 and I'll have to check that, but there
7 is --

8 MR. DUBOW: I think your
9 question is if we were putting more money
10 into the Pension Fund, would it be at a
11 higher funding percentage.

12 COUNCILMAN OH: Right.

13 MR. DUBOW: And the answer is
14 yes. The more money you put in, the
15 higher the funding percent is going to
16 be.

17 COUNCILMAN OH: Right. So at
18 this point in time, we have a large
19 unfunded, and possibly growing, liability
20 and we are continuing with the MMO, which
21 was apparently put in by the
22 Administration, not necessarily by the
23 Pension Board, and outside of cigarette
24 tax and the sale of PGW, is there a Plan
25 B?

1 4/1/14 - WHOLE - BILL 140144, etc.

2 MR. DUBOW: Well, as I said, I
3 mean, part of Plan B is what we're trying
4 to do through collective bargaining and
5 arbitration awards, and the other part is
6 that if you look at the actuary's
7 projections, the funding percent goes up
8 over time, not down. It increases. It's
9 just that we'd like to see it increase
10 more quickly, and that's why we've
11 proposed these additional sources of
12 revenue and changes on the collective
13 bargaining side.

14 COUNCILMAN OH: Okay. Thank
15 you very much.

16 COUNCIL PRESIDENT CLARKE: The
17 Chair recognizes Councilwoman Tasco.

18 COUNCILWOMAN TASCO: I just
19 want to go back to at some point in time
20 during the Rendell Administration, they
21 borrowed money for the Pension Fund.

22 MR. DUBOW: Yes.

23 COUNCILWOMAN TASCO: What was
24 the impact of that and are we still
25 paying the debt?

1 4/1/14 - WHOLE - BILL 140144, etc.

2 MR. DUBOW: Yes, we are still
3 paying the debt on the pension obligation
4 bonds. There was a large infusion into
5 the Pension Fund, which increased the
6 funding percent substantially.
7 Unfortunately, there was then a downturn
8 in the market, so we lost some of the
9 benefit of having made that large
10 contribution. But still if we had not
11 done the pension obligation bonds, the
12 funding percent would be lower now.

13 COUNCILWOMAN TASCO: Thank you.

14 COUNCIL PRESIDENT CLARKE:

15 Thank you, Councilwoman.

16 The Chair recognizes Councilman
17 Henon.

18 COUNCILMAN HENON: The FTA --
19 I'm sorry; FTI. In your testimony
20 regarding Class 200 funds and the
21 increase because of the FTI contract, it
22 seems to be based on the contingent cycle
23 of funding, but you put it in the -- it
24 was in the budget anyway.

25 MR. DUBOW: Yes.

1 4/1/14 - WHOLE - BILL 140144, etc.

2 COUNCILMAN HENON: Why wouldn't
3 we -- and just more out of curiosity. I
4 mean, since it's based on a deliverable
5 in cost savings, why wouldn't we just
6 make like a mid-term transfer based on
7 the results or some sort of
8 appropriations transfer as opposed to
9 putting it in the budget? Are we
10 confident that FTI is going to --

11 MR. DUBOW: Yeah. We assume
12 that there will be savings. We started
13 the process that will provide those
14 savings. So we thought it would make
15 sense to actually have the appropriation
16 up front so that as the year went by and
17 savings came in, we could make payments.

18 COUNCILMAN HENON: So is it
19 based on a performance phasing process in
20 which they are paid for the services?

21 MR. DUBOW: Yeah.

22 MS. PASTER: It's not the
23 services. It's actually based on the
24 revenue savings.

25 COUNCILMAN HENON: Revenue

1 4/1/14 - WHOLE - BILL 140144, etc.
2 savings. So you're quantifying the
3 savings?

4 MR. DUBOW: Yes.
5 (Witness approached witness
6 table.)

7 MS. RHYNHART: Hi. Rebecca
8 Rhynhart, Budget Director. Good morning,
9 Councilman.

10 COUNCILMAN HENON: Good
11 morning.

12 MS. RHYNHART: FTI is,
13 according to their contract, paid 3
14 percent of the savings from their various
15 initiatives or 3 percent of additional
16 revenues collected as a direct result of
17 implementing their recommendations. So
18 those are currently being measured right
19 now monthly, and the idea is to review
20 the full Fiscal '14 year for success in
21 order to determine the amount of payment
22 that would go to them out of that
23 700,000. Seven hundred thousand is their
24 max. So that would be measured and
25 calculated by my office.

1 4/1/14 - WHOLE - BILL 140144, etc.

2 COUNCILMAN HENON: Can you --
3 and I'm sorry. I apologize in advance if
4 I missed the very beginning. Did you
5 talk about FTI? Because I came in like
6 ten minutes a little late.

7 MS. RHYNHART: No, we haven't.

8 MR. DUBOW: No. No.

9 COUNCILMAN HENON: Can you
10 explain what their assignment is and how
11 they intend on saving us monies on
12 expenditures and services and processes.

13 MS. RHYNHART: Sure. They
14 spent a significant amount of time here
15 at the City prior to actually last year's
16 budget in which they made -- they studied
17 our processes and made a series of
18 recommendations, both on the revenue side
19 in terms of collections as well as the
20 expense side in terms of various expenses
21 from telecom charges to hedging fuel
22 purchases. They looked at a variety of
23 different categories, and we've been
24 going through the process during this
25 year of implementing those

1 4/1/14 - WHOLE - BILL 140144, etc.
2 recommendations.

3 COUNCILMAN HENON: So in last
4 year's budget, if I recall, there was a
5 significant increase in the Revenue
6 Department enhancing their collections,
7 because delinquency collections were not
8 as robust or as well as this body at
9 least would like to see it. Is it from
10 their recommendations that you had
11 additional monies set aside for a call
12 center, new technology, and the process
13 from which we collect our delinquencies?

14 MS. RHYNHART: There was an
15 internal working group in Finance that
16 worked on many of those recommendations,
17 but FTI had agreed with the way the plan
18 that was set up for the Revenue
19 Department. So that wasn't -- FTI won't
20 get paid based on the Revenue
21 Department's increased collections,
22 because that was an in-house project that
23 was already started when FTI came on
24 board, but they agreed with -- they
25 reviewed the recommendations and agreed

1 4/1/14 - WHOLE - BILL 140144, etc.
2 with them on the revenue side. Their
3 recommendations focused more on the
4 non-tax side. So on EMS collections,
5 which were only about 50 percent at the
6 time, commercial trash fee collection
7 rates, various different fees and charges
8 on the non-tax side that we could do a
9 better job on.

10 COUNCILMAN HENON: So
11 everything in Finance's -- under the
12 purview of the Finance Department.
13 Anything in Procurement that they're
14 taking a look at?

15 MS. RHYNHART: No. It was
16 actually across the City. So they did
17 have recommendations on Procurement, and
18 we have been meeting with Procurement to
19 work through some of them. One of their
20 main recommendations on Procurement was
21 to simplify the process for businesses
22 that were bidding and go through our
23 terms and conditions, which we've been
24 doing with our Law Department, to
25 simplify it, because we have a lot of

1 4/1/14 - WHOLE - BILL 140144, etc.
2 requirements that sometimes hinder small
3 businesses or just any -- a lot of
4 businesses from wanting to bid and
5 wanting to work with the City.

6 COUNCILMAN HENON: So they
7 would -- when you're cross-analyzing
8 multiple departments, it goes to my
9 question earlier about maybe -- not
10 professional services, but other vendors,
11 that each department has their own
12 autonomy. Did they take a look at some
13 of the purchases -- I know this is more
14 Procurement than not -- to see if there's
15 duplicity or could we get better value in
16 bulk purchases and things like that? So
17 instead of a department or an agency
18 ordering their own, we as a city could
19 purchase in bulk and save costs that way.
20 I mean --

21 MS. RHYNHART: No. That's a
22 good point.

23 COUNCILMAN HENON: -- I think
24 you could save a significant amount of
25 money.

1 4/1/14 - WHOLE - BILL 140144, etc.

2 MS. RHYNHART: That's a good
3 point. There already are some contracts
4 like that across the City, but FTI did
5 make the recommendation to have category
6 buyers or category -- people focusing on
7 different categories of types of
8 purchases in the City, and that's
9 something that we're working on with
10 Procurement.

11 COUNCILMAN HENON: So, for
12 example, paper products or toiletries or
13 paper clips. I mean, something that is
14 universal that you know it's going to be
15 a necessity for an office.

16 MS. RHYNHART: Right. And that
17 we could get a better price by having --
18 yeah. That was one of the things that
19 they had looked at and also on the
20 professional services side.

21 COUNCILMAN HENON: Are you
22 going to -- could you share some of that
23 analysis or -- not here, but at another
24 time, what they've taken a look at,
25 because I am interested in making sure

1 4/1/14 - WHOLE - BILL 140144, etc.
2 that we take a look at some of our bulk
3 sales.

4 MS. RHYNHART: Yeah. I'd be
5 happy to -- it was provided maybe a year
6 ago, but that was a while ago, so I'll
7 give it to you, yeah.

8 COUNCILMAN HENON: Because I
9 think we're getting to the way -- with
10 the lack -- if revenues are down, or it's
11 been over the past several years since
12 the recession. I mean, I think we should
13 be even entertaining maybe a zero-based
14 budget moving forward and say, Hey, this
15 is where we need -- this is the direction
16 we're headed in instead of piecemealing
17 it. I think maybe we should start
18 talking about that and start moving
19 towards how we can be a little more
20 efficient on our savings.

21 MS. RHYNHART: I agree with
22 that, and I think that we have been --
23 two things on what you just said. One is
24 we've been working through the FTI
25 recommendations. We grouped them into

1 4/1/14 - WHOLE - BILL 140144, etc.

2 Phase 1 and Phase 2. So Phase 1, since
3 there were a lot of them in terms of how
4 to improve our operations, so Phase 1
5 were the things that we needed to do
6 immediately and then Phase 2 were items
7 that we were going to do in like the next
8 quarter or the next few quarters. So
9 Procurement fits -- some of those
10 Procurement items fit into that. So it
11 would be good to continue that discussion
12 with you.

13 COUNCILMAN HENON: Right. And
14 then --

15 MS. RHYNHART: And then on
16 zero-based budgeting --

17 COUNCILMAN HENON: Correct.
18 That's where I'm headed.

19 MS. RHYNHART: And I like that
20 enthusiasm for that, because we are
21 actually implementing a new budgeting
22 system for the next budget year and we're
23 moving from our 2000 Excel spreadsheets
24 to a real system, and then we're also
25 going to be moving towards program-based

1 4/1/14 - WHOLE - BILL 140144, etc.
2 budgeting. So each department will be --
3 will need to work to determine the cost
4 of each program and then we'll evaluate
5 programs. So there will be a lot more
6 information in terms of how to evaluate
7 what's successful and what isn't.

8 COUNCILMAN HENON: Well, I am
9 in favor of moving in that direction. I
10 think it's about time we've moved in that
11 direction, and I think the advance in our
12 technology which helps collaborate with
13 multi-departments, I mean, just -- I
14 mean, things that you've heard year after
15 year needs to come to fruition. And I
16 think if all these new processes and
17 systems are in place, then there's no
18 reason why we don't at least come up with
19 a hybrid zero-based budget or zero-based
20 budget process, because I think that's
21 the direction that -- I believe that's
22 where we should be.

23 MS. RYHNHART: Well, that's the
24 philosophy of even using performance and
25 program-based budgeting, is judging each

1 4/1/14 - WHOLE - BILL 140144, etc.

2 dollar spent and seeing how successful
3 that is, and then making decisions based
4 on that, not based on what departments
5 got the year before.

6 COUNCILMAN HENON: Is there
7 somebody in the Finance Department
8 that -- since you're the head arm of
9 government when it comes to finances. Is
10 there somebody that takes a look at --
11 maybe it's an outside professional vendor
12 or services or somebody in-house
13 hopefully -- take a look at duplicity in
14 processes and purchasing and any kind of
15 expenditures where -- is somebody
16 assigned in Finance to take a look at
17 that as the budgets come in? So in the
18 state, I think they call it a re-budget
19 or something. You would know, Rob. So
20 at the end of the year when you're
21 preparing for budget season, which we are
22 now in, the departments are putting their
23 budget together and -- so I'm not sure if
24 somebody reviews that from your
25 department --

1 4/1/14 - WHOLE - BILL 140144, etc.

2 MS. RHYNHART: Well, we review
3 every --

4 COUNCILMAN HENON: -- and takes
5 a look at duplicities.

6 MS. RHYNHART: We review every
7 budget and spending during the year. So
8 when there are any items of duplicity --
9 and they have arisen in terms of either
10 positions or types of responsibilities --
11 that's something that we would right away
12 bring to the forefront and discuss in
13 terms of avoiding that, because we've
14 gone through, as you know, we've gone
15 through several years of deep cuts during
16 the recession and so there's not room for
17 that.

18 COUNCILMAN HENON: So the
19 paradigm would change with the zero-based
20 budget. Instead of the Administration
21 saying this is your budget, this is what
22 you had last year, this is your budget
23 this year, try to reduce costs, it will
24 be reversed at first glance coming under
25 the operation of a zero-based budget.

1 4/1/14 - WHOLE - BILL 140144, etc.

2 MS. RHYNHART: That's the true
3 zero-based budget. What we're going
4 to be doing --

5 COUNCILMAN HENON: The true
6 policy on paper.

7 MS. RHYNHART: -- is called
8 performance-based budgeting, which is
9 actually how successful have you been
10 with these dollars and so where should we
11 put additional dollars and where does it
12 make sense to put dollars. If for every
13 additional few dollars that we give to
14 any service, what is the performance rate
15 and how will that move the needle on that
16 measurement.

17 So that's what we're moving
18 towards, and that will be for -- we'll
19 see some of it has been -- there were
20 pilots done in this Five Year Plan for
21 program-based budgeting in the Streets
22 Department, and it's highlighted in the
23 Five Year Plan for recycling and trash
24 collection and a few other pilots as well
25 we're running. For CLIP there was a

1 4/1/14 - WHOLE - BILL 140144, etc.

2 pilot, for Tommy Conway's program. And
3 if we --

4 COUNCILMAN HENON: We all love
5 CLIP and the Streets Department.

6 MS. RHYNHART: But that plans
7 to be extended in Fiscal '16, so you'll
8 get much more of that data for next
9 year's budget cycle.

10 COUNCILMAN HENON: Great.

11 Council President, is there
12 anybody else left in the queue? I have
13 one last question.

14 COUNCIL PRESIDENT CLARKE: Yes.

15 COUNCILMAN HENON: There are
16 people in the queue?

17 COUNCIL PRESIDENT CLARKE: One
18 question?

19 COUNCILMAN HENON: One
20 question.

21 COUNCIL PRESIDENT CLARKE:
22 There is one.

23 COUNCILMAN HENON: Office of
24 property data, how are they making out on
25 the lines of the OnePhilly project, I

1 4/1/14 - WHOLE - BILL 140144, etc.
2 think a similar type of processes and
3 systems. Can you -- have they had any
4 movement? Have there been successes in
5 it, and where are they as far as their
6 functionality?

7 MR. DUBOW: They're kind of
8 dependent on us getting through the first
9 assessment and appeals process
10 effectively. So that's kind of been held
11 up by that. So we're doing kind of the
12 prep work to be ready to go once we're
13 ready, but it won't really kick in fully
14 until probably a little bit later.

15 COUNCILMAN HENON: And their
16 budget is the same?

17 MR. DUBOW: Their budget is the
18 same, that's right.

19 COUNCILMAN HENON: Okay. Thank
20 you.

21 COUNCIL PRESIDENT CLARKE:
22 Thank you, Councilman.

23 The Chair recognizes Councilman
24 Goode.

25 COUNCILMAN GOODE: Thank you,

1 4/1/14 - WHOLE - BILL 140144, etc.

2 Mr. President.

3 Just a quick followup. At what
4 point during the budget process will the
5 Administration consider a Plan B on
6 school funding? Did I understand your
7 testimony in response to a question to be
8 that the only things that won't be on the
9 table are, one, general operating dollars
10 and, two, a broad property tax increase?

11 MR. DUBOW: Yeah. And I think
12 the timing on that really depends on what
13 happens in the state and when that
14 happens. So I think we want to see what
15 happens up --

16 COUNCILMAN GOODE: Well, we did
17 that last year and it didn't work out too
18 well. So at what point during our budget
19 process will the Administration consider
20 a Plan B?

21 MR. DUBOW: I think it will be
22 fairly late in our process. I mean,
23 obviously it has to be during the
24 process, but I think that will be late in
25 the process.

1 4/1/14 - WHOLE - BILL 140144, etc.

2 COUNCILMAN GOODE: Well, last
3 year our process concluded before
4 Harrisburg took action. So at what point
5 during our budget process will the
6 Administration consider a Plan B on
7 school funding?

8 MR. DUBOW: Like I said, I
9 think it will be probably towards the end
10 of the process.

11 COUNCILMAN GOODE: Okay. Thank
12 you.

13 COUNCIL PRESIDENT CLARKE:
14 Thank you.

15 No one else is teed up. So
16 with that, I will thank you very much for
17 your testimony.

18 And next up we have the City
19 Treasurer.

20 (Witnesses approached witness
21 table.)

22 MS. WINKLER: Good morning,
23 Council President Clarke and members of
24 City Council. My name is Nancy Winkler.

25 COUNCIL PRESIDENT CLARKE: Good

1 4/1/14 - WHOLE - BILL 140144, etc.
2 morning.

3 MS. WINKLER: I am the City
4 Treasurer. I'm joined by James Lanham,
5 Deputy City Treasurer, and there are
6 members of my team here in the audience,
7 and we're here to present testimony on
8 the Treasurer's proposed Operating Budget
9 for Fiscal '15. I'll just give you a
10 summary.

11 The Treasurer's Office budget
12 remains essentially unchanged from last
13 year.

14 I'd like to highlight a few
15 activities. One, a significant level of
16 effort during the course of the last
17 several years has been refundings for
18 savings. The Treasurer's Office has
19 generated General Fund debt service cash
20 flow savings of 14.4 million in Fiscal
21 '13 and 17 million in Fiscal '14. The
22 refundings and letter of credit
23 transactions that were executed in
24 Fiscals '13 and '14 will produce total
25 General Fund savings over the entire term

1 4/1/14 - WHOLE - BILL 140144, etc.
2 of the bonds of 87.2 million.

3 Airport, Water, and PGW
4 transactions, refunding transactions,
5 sold in Fiscals '13 and '14 produced
6 savings over the entire term of 25.5
7 million.

8 We also held an investor
9 conference with over 100 attendees to
10 help attract more investors into the
11 City's bonds.

12 We have been seeking savings in
13 the treasury operations, and beginning in
14 this calendar year, Fiscal '14, we have
15 competitively procured contracts for
16 banking services that are estimated to
17 save approximately \$400,000 a year in
18 banking fees.

19 Working with the Board of
20 Pensions and Retirement, we have
21 increased the percentage of pension
22 checks going out through direct deposit
23 to 90.3 percent from 87 percent in Fiscal
24 '11.

25 We have recovered over \$435,000

1 4/1/14 - WHOLE - BILL 140144, etc.
2 in unclaimed money from the Commonwealth,
3 and we've opened lock boxes to facilitate
4 the Revenue Department's efforts in the
5 collection of delinquent revenues.

6 We have successfully procured,
7 tested, and on-boarded a new networked
8 debt management system which is being
9 done in collaboration with the Accounting
10 Department and with Water, PGW, and
11 Airport, which substantially improves our
12 analytical capabilities and substantially
13 reduces risk. We've also led the effort
14 to obtain General Fund obligation bond
15 rating upgrades from Standard and Poor's
16 to A+ in December of 2013, which we
17 estimate on the last City GO bond issue
18 produced \$10 million in lifetime interest
19 cost savings. The City now has a
20 category ratings for the first time, from
21 all three rating agencies, for the first
22 time since the '70s.

23 We have some other initiatives
24 planned this year. Continued -- bond
25 issues, four bond transactions and four

1 4/1/14 - WHOLE - BILL 140144, etc.
2 letter of credit replacements this year
3 as well as managing the commercial paper
4 program for the Airport. We are working
5 with Finance and Budget to develop a fund
6 balance policy. We are working to revamp
7 the City's debt policy, investment
8 policy, and Treasurer's website. We
9 continue to develop post-issuance
10 compliance database for City
11 bond-financed projects. We are providing
12 some support for the potential sale of
13 PGW, and we plan to continue to sell the
14 City's annual cash flow bonds known as
15 the TRAN on a competitive basis which we
16 believe generates savings.

17 On the investment and cash flow
18 side, we hope to implement a networked
19 treasury management system and we'll be
20 planning for that this year. We are
21 going to continue to track the City's
22 cash flow position and discuss that with
23 our outside cash managers. We will
24 update the City's investment policy, and
25 we are competitively procuring money

1 4/1/14 - WHOLE - BILL 140144, etc.
2 managers for investments of the City's
3 short-term cash.

4 That concludes my testimony.
5 I'm happy to answer any questions you may
6 have.

7 COUNCIL PRESIDENT CLARKE:
8 Thank you very much.

9 I had a quick question. It was
10 relating to, to some degree, something
11 that we're currently working on. We
12 talked about the proceeds from the
13 transaction, soon to be realized
14 proceeds, on the Love Park Garage, and we
15 don't necessarily know how much it will
16 ultimately be in terms of what we will
17 use, and my question was centered around
18 the retirement of any bonds this year.
19 Do we anticipate the retirement of any
20 bonds, outstanding bonds, this year?

21 MS. WINKLER: Well, it's my
22 understanding that there are several
23 different possible uses. I haven't been
24 directly involved in the planning for the
25 use of the proceeds of the Love Park.

1 4/1/14 - WHOLE - BILL 140144, etc.

2 COUNCIL PRESIDENT CLARKE:

3 Well, just generally, not necessarily for
4 that.

5 MS. WINKLER: Well, we pay debt
6 service --

7 COUNCIL PRESIDENT CLARKE:

8 That's in the early stages of
9 conversation.

10 MS. WINKLER: We pay debt
11 service each year. We budget in the
12 Operating Budget to pay debt service,
13 regularly scheduled debt service, and
14 that's budgeted for and provided for. So
15 the way I think about it conceptually is
16 there's many different ways to use, say,
17 one-time revenues, as we might obtain
18 here, just for kind of conceptually to
19 think about it. If you were to take
20 one-time revenues and use that to fund
21 capital projects which we would otherwise
22 have to borrow for, that might give us an
23 investment return, let's say, of around 5
24 percent, because that's about what we
25 might borrow at. Whereas if we were to

1 4/1/14 - WHOLE - BILL 140144, etc.
2 just use it to defease -- like to invest
3 some money and use it to pay off next
4 year's bonds debt service, we can only
5 earn about maybe -- we can earn about,
6 say, 20 basis points, which is two-tenths
7 of 1 percent. So that's a much lower
8 investment return on that money.

9 So I think there's a lot of
10 different ways, but that's just an
11 example of how to maybe conceptually
12 think about options.

13 COUNCIL PRESIDENT CLARKE:

14 Okay. So since we're talking about Love
15 Park, then if we didn't use any money
16 that was borrowed for Love Park, which I
17 believe we were anticipating using some,
18 then based on what you're suggesting,
19 that if we use -- if we use monies
20 generated from proceeds for the entire
21 refurbishment or restoration of Love
22 Park, then it would probably be a more
23 fiscally prudent process option.

24 MS. WINKLER: It would.

25 COUNCIL PRESIDENT CLARKE: As

1 4/1/14 - WHOLE - BILL 140144, etc.
2 opposed to --

3 MS. WINKLER: Presumably it
4 would generate a longer term return
5 rather than paying off short term.

6 COUNCIL PRESIDENT CLARKE:
7 Right. So as opposed to borrowing
8 capital dollars to do the park, we would
9 just take the proceeds and use that money
10 to restore the park and not borrow
11 money --

12 MS. WINKLER: I haven't done a
13 return-on-investment analysis. I don't
14 know if someone has.

15 COUNCIL PRESIDENT CLARKE:
16 Conceptually.

17 MS. WINKLER: But conceptually,
18 that makes sense to me, yes.

19 COUNCIL PRESIDENT CLARKE:
20 Okay. All right. Thank you. I'm
21 actually good.

22 Any other questions for this
23 witness?

24 (No response.)

25 COUNCIL PRESIDENT CLARKE:

1 4/1/14 - WHOLE - BILL 140144, etc.

2 Thank you very much.

3 MS. WINKLER: Thank you.

4 COUNCIL PRESIDENT CLARKE:

5 Thank you.

6 Next up we have Sinking Fund.

7 (Witnesses approached witness
8 table.)

9 MR. JONES: Good morning,
10 Mr. President, members of City Council.
11 I'm Charlie Jones. I'm the Executive
12 Director of the Sinking Fund Commission
13 and I'm pleased to be here in the
14 morning. Normally I get shunted back to
15 the afternoon, so this is nice.

16 I'm here to request from City
17 Council the budget for the Sinking Fund
18 Commission. To refresh your memory, the
19 Sinking Fund Commission pays all the debt
20 service on the City's bonds. The City
21 has outstanding approximately \$8.6
22 billion of bonds at the end of February,
23 and today I am requesting from City
24 Council in the neighborhood of \$616.4
25 million to service that debt in Fiscal

1 4/1/14 - WHOLE - BILL 140144, etc.
2 Year '15.

3 The Sinking Fund Commission
4 pays debt on the General Fund, the Water,
5 Aviation, and car rental tax, and I'm
6 going to go over each one of them
7 quickly.

8 The General Fund, I'm
9 requesting about \$248 million. It's
10 comprised of two classes: Class 200,
11 which is for City service agreements and
12 lease payments, and Class 700, which is
13 for debt service for the General Fund.
14 The Class 200 request is about \$111
15 million. That's about a \$14 and a half
16 million increase, and that's due mainly
17 to budgeting for the repayment of the
18 loan on the School District.

19 The Class 700 request of about
20 \$136 and a half million is mainly -- is
21 an increase of \$7.8 million. It's on
22 payment of -- principal payments on the
23 City's debt and about \$3 million increase
24 on the interest on the City's TRAN.

25 COUNCIL PRESIDENT CLARKE: I'm

1 4/1/14 - WHOLE - BILL 140144, etc.

2 sorry, sir. I'm just working on
3 adjusting the schedule.

4 MR. JONES: The next item is
5 the Water Fund. The Water Fund is
6 approximately \$213 million. This
7 represents a \$16 and a half million
8 increase from last year, and it's mainly
9 for additional interest expense on both
10 existing debt and new issues.

11 The Aviation Fund I'm
12 requesting \$149 and a half million. It's
13 all Class 700 debt service, and this is
14 approximately \$10.8 million over last
15 year. This increase is due to increases
16 in both interest expense and principal
17 payment due to higher level of expected
18 borrowings at the Airport.

19 And the car rental tax is
20 approximately \$6 million. That's to
21 provide for lease revenue bond payments
22 on the sports stadiums. That's generated
23 from vehicle rental tax revenues.

24 I'd be more than happy to
25 answer any questions from City Council,

1 4/1/14 - WHOLE - BILL 140144, etc.
2 if there are any.

3 COUNCIL PRESIDENT CLARKE:

4 Thank you so much.

5 Just quickly, since the line of
6 questioning, I'm assuming the answer is
7 positive. Basically you concur with
8 Ms. Winkler's assessment on borrowing
9 versus defeasing bonds. Because that is
10 a part of your --

11 MR. JONES: We're talking about
12 the \$30 million generated from Love Park?

13 COUNCIL PRESIDENT CLARKE:

14 Yeah. Yeah. You know, my position was
15 that I don't like borrowing money if we
16 don't have to borrow money, and then we
17 came to an agreement with the
18 Administration on maybe a hybrid
19 approach, but based on Ms. Winkler's
20 testimony, it seems like from a long-term
21 investment, it might be more prudent to
22 just use proceeds to spend on the park as
23 opposed to borrowing money.

24 MR. JONES: I would agree with
25 both of you, except that if we stop

1 4/1/14 - WHOLE - BILL 140144, etc.
2 borrowing money, I'd be out of a job.

3 COUNCIL PRESIDENT CLARKE: I
4 understand. I understand.

5 MR. JONES: So keep on
6 borrowing.

7 In this instance, I would tend
8 to agree with you. I'd rather use the
9 money.

10 COUNCIL PRESIDENT CLARKE: It's
11 kind of like our job. If there were no
12 problems in the City of Philadelphia, I'm
13 sure we'd be out of a job pretty quickly
14 too. All right. Thank you.

15 Any other questions?

16 (No response.)

17 COUNCIL PRESIDENT CLARKE:
18 Thank you very much for your testimony,
19 sir.

20 We're going to actually --
21 we're actually going to adjust the
22 schedule a little bit. We're having
23 Pensions come over in about five minutes.
24 So we'll just do Pensions and take a
25 small break for OPA.

1 4/1/14 - WHOLE - BILL 140144, etc.

2 So just for the record, we're
3 taking a ten-minute recess until Pensions
4 gets here.

5 (Short recess.)

6 COUNCIL PRESIDENT CLARKE: Good
7 afternoon.

8 MR. BIELLI: Good afternoon,
9 Council President. How are you?

10 COUNCIL PRESIDENT CLARKE: You
11 can proceed.

12 MR. BIELLI: Good afternoon,
13 Council President Clarke, members of
14 Council. My name is Francis Bielli. I'm
15 the Executive Director of the Board of
16 Pensions. With me is Sumit Handa, Chief
17 Investment Officer, and our new Deputy
18 Director, Shamika Taliaferro, as of
19 today, April 1st.

20 COUNCIL PRESIDENT CLARKE:
21 Welcome.

22 MR. BIELLI: I was going to
23 tell you we were a hundred percent
24 funded, April fools, but I decided not to
25 do that.

1 4/1/14 - WHOLE - BILL 140144, etc.

2 COUNCIL PRESIDENT CLARKE:

3 Thank you very much for your testimony.

4 MR. BIELLI: So you have my
5 testimony. Our budget request is the
6 same as it was last year. You see the
7 demographics for our staff, 79 percent
8 female, 60 percent African American, 5
9 percent Asian American, and our executive
10 staff is 57 percent female and 71 percent
11 minority.

12 Our funding percentage is down
13 slightly from last year. It's at 47.4
14 percent. It was at 48.1 percent. The
15 main reason for the decline, according to
16 our actuary, is the reduction of ten
17 basis points in the assumption rate and
18 also accounting for a 0.54 percent
19 liability load due to the Pension
20 Adjustment Fund. So adding those two
21 together account for the reduction in the
22 funding level.

23 The investment return was at
24 12.1 percent on a market rate and 10.94
25 percent on an actuarial rate.

1 4/1/14 - WHOLE - BILL 140144, etc.

2 And our OEO numbers, we are
3 again making progress in that area. You
4 may remember back in FY12 we were 9.33
5 percent of fees paid. FY13 that
6 increased to 13.18 percent, which was a
7 41 percent increase, and through the
8 first quarter thus far of FY14, we're at
9 17.65 percent of fees paid, a 34 percent
10 increase over FY13 and an 88 percent
11 increase over that FY12 number.

12 Part of our efforts in the OEO
13 area was again we conducted the
14 utilization study through Evestment
15 Alliance, which showed that 12.1 percent
16 of firms qualified as minority or
17 female-owned firms pursuant to our
18 investment guideline. So we are above
19 that 12.1 percent, but we're not
20 satisfied with where we are, even with
21 the 17.65 percent of fees. We think we
22 can do much better, and we anticipate
23 approximately an additional \$120 million
24 going to both female-owned and minority
25 firms through the rest of the calendar

1 4/1/14 - WHOLE - BILL 140144, etc.
2 year, and a large part of that is due to
3 how we reorganized the opportunity fund,
4 expanding from the areas of equity and
5 fixed income into the areas of private
6 equity, hedge funds, and real estate,
7 which were not part of the opportunity
8 set prior to this.

9 So, again, we would ask that
10 you approve our budget, and we're happy
11 to answer any questions that you may
12 have.

13 COUNCIL PRESIDENT CLARKE:
14 Thank you.

15 Quick question. On Page 4 of
16 your testimony, you state that the
17 assumed rate of return on the fund is now
18 7.85, reduced from 7.95. Given that the
19 market rates are at historical lows, do
20 you think that that's reasonable to think
21 that we will still be, although reduced,
22 at 7.85?

23 MR. BIELLI: Do we think we'll
24 be able to meet that?

25 COUNCIL PRESIDENT CLARKE: Yes.

1 4/1/14 - WHOLE - BILL 140144, etc.

2 MR. BIELLI: Well, the
3 historical -- since inception, since
4 we've been tracking our return, which is
5 1988, the average return that we have is
6 7.91. So we have exceeded that
7 assumption rate even dating back to 1988,
8 which includes the 2001 dot-com meltdown,
9 includes the 2008 meltdown. So even
10 considering those, the average return has
11 been 7.91. So I think it's definitely
12 something that we can achieve.

13 I also would point out that we
14 are below the median assumption rate if
15 you look at large pension plans from
16 throughout the country, and the
17 experience study that we received just
18 last Thursday, there's a chart which says
19 the median assumption rate of large plans
20 throughout the country is 7.9 percent.
21 So reducing it 90 basis points over the
22 last six years has gotten our fund below
23 the median, which is really a good
24 achievement. So, yeah, I think we can
25 meet that return.

1 4/1/14 - WHOLE - BILL 140144, etc.

2 COUNCIL PRESIDENT CLARKE:

3 Okay. That's actually good news, I
4 guess, in this environment.

5 There's the potential for a
6 number of things to happen over the next
7 year as it relates to the fund, potential
8 PGW sale, potential sales tax, and who
9 knows what else might come up,
10 particularly when you're dealing with
11 Harrisburg. You just never really know.

12 It would be helpful to us if
13 you gave us some direct likelihoods in
14 terms of various scenarios, the ones that
15 are out there. Obviously you can't do it
16 based on the unknown, but right now there
17 are a number of scenarios. So it would
18 be helpful to City Council if that
19 information came directly from you to us
20 on the potential activity that might
21 happen over the next year. Can you do
22 that for us?

23 MR. BIELLI: Yes. And much of
24 that work will be done through our
25 actuary, but, yes, we could do that.

1 4/1/14 - WHOLE - BILL 140144, etc.

2 COUNCIL PRESIDENT CLARKE: That
3 would be very helpful to us.

4 Thank you. I actually don't
5 have anything else.

6 Any other members have
7 questions of this witness?

8 (No response.)

9 COUNCIL PRESIDENT CLARKE:
10 Thank you very much for your testimony.

11 MR. BIELLI: Thank you. Have a
12 good day.

13 COUNCIL PRESIDENT CLARKE:
14 We're breaking records today, I'll tell
15 you.

16 Council will stand in recess
17 until 1:30.

18 (Short recess.)

19 COUNCILMAN GREENLEE: Can I
20 have your attention, please. Why don't
21 we get started. Hopefully other
22 Councilmembers will be coming in.

23 Mr. McKeithen.

24 Our next department is the
25 Office of Property Assessment.

1 4/1/14 - WHOLE - BILL 140144, etc.

2 (Witness approached witness
3 table.)

4 COUNCILMAN GREENLEE: Good
5 afternoon.

6 MR. McKEITHEN: Good afternoon,
7 sir.

8 Good afternoon, Council
9 President, members of City Council. I'm
10 Richie McKeithen, Chief Assessment
11 Officer for the Office of Property
12 Assessment. Here with me today are eight
13 members of my senior management team.
14 They are Michael Piper, Deputy Chief
15 Assessment Officer; James Aros, Jr., Real
16 Property Assistant Administrator; Marc
17 Candidi, Real Property Assistant
18 Administrator; Jay Devine, Real Property
19 Assistant Administrator; Joseph Solomon,
20 Real Property Assistant Administrator;
21 Katherine Drayer, Assistant
22 Administrator; Veronica Daniel,
23 Administrative Services Director; Kevin
24 Keene, Administrator of Mass Appraisal
25 Analysis; Tom Dougherty, Business Analyst

1 4/1/14 - WHOLE - BILL 140144, etc.
2 Manager; and Drew Aldinger, Legal Counsel
3 for OPA.

4 We are here to testify on the
5 proposed Fiscal 2015 year Operating
6 Budget. The Office of Property
7 Assessment, commonly known as OPA, is
8 primarily responsible for discovering,
9 listing, and valuing all real property in
10 the City of Philadelphia in a fair and
11 equitable manner. Additionally, the
12 Office of Property Assessment is charged
13 with providing a response to real
14 property tax appeal cases, applying real
15 property tax exemptions, and
16 administering the real property tax
17 abatement program.

18 There are approximately 579,000
19 parcels of real property in the City of
20 Philadelphia. These include residential;
21 condominium; multi-family; large
22 apartment complexes; retail; hospitality;
23 office; industrial; warehouse; hospital;
24 government, city, state, and federal;
25 religious; exempt; and non-exempt

1 4/1/14 - WHOLE - BILL 140144, etc.
2 property uses.

3 As a short-term goal, the
4 Office of Property Assessment plans to
5 respond to any outstanding first-level
6 review and Board of Revision of Taxes
7 appeal cases that have been filed.
8 Additionally, OPA will conduct an audit
9 of all exempt parcels located throughout
10 the City.

11 As a long-term goal, OPA will
12 continue to collect valuable data on the
13 characteristics of parcels located
14 throughout the City in an effort to keep
15 all parcel records current.

16 For Fiscal Year 2015, we are
17 requesting from Council a General Fund
18 budget of \$13,727,918.

19 Fiscal Year 2015 OPA's budget
20 request continues to support full
21 staffing targeted at 217 positions.
22 Class 100 obligations are anticipated at
23 \$10,158,928. There are only slight
24 changes to the department's Class 300 and
25 Class 400 budget. The combined class for

1 4/1/14 - WHOLE - BILL 140144, etc.
2 300 and 400 Fiscal Year 2015 budget
3 request total \$794,600.

4 OPA will continue to support
5 the implementation of AVI and maintenance
6 of the comprehensive changes to the
7 property tax system. The Fiscal 2015
8 budget request includes an overall
9 increase of \$401,642 to fully finance
10 property reassessment activities. OPA's
11 total Fiscal 2015 budget request amounts
12 to \$13,727,918.

13 I would like to thank you for
14 this testimony and I will handle any
15 questions at this time.

16 COUNCILMAN GREENLEE: Thank
17 you, Mr. McKeithen.

18 Let me start out. Page 2 of
19 your testimony, you state that there are
20 still 37 unfilled positions in your
21 department; is that correct?

22 MR. MCKEITHEN: Yes, sir.

23 COUNCILMAN GREENLEE: Could you
24 describe the challenges you have in
25 hiring and do you realistically

1 4/1/14 - WHOLE - BILL 140144, etc.
2 anticipate being able to hire all those
3 vacant positions in the next fiscal year?

4 MR. MCKEITHEN: We have gone
5 through great challenges as far as our
6 hiring. We've most recently, as
7 approximately, I would say, two months
8 ago, gone before the Civil Service
9 Commission and spoken with them. We've
10 been working with the HR department about
11 things we can do to invoke a more intense
12 hiring process. We've looked at our
13 salaries. We've looked at revising some
14 of the qualifications, things of this
15 nature, to get more people in.

16 We continue to test and we
17 continue to try to seek individuals. I
18 can't say for sure that we'll be able to
19 hire 37, but we'll continue that effort.

20 COUNCILMAN GREENLEE: But
21 that's still your goal?

22 MR. MCKEITHEN: That's the
23 goal, right.

24 COUNCILMAN GREENLEE: I had
25 some other questions, but since

1 4/1/14 - WHOLE - BILL 140144, etc.

2 Councilman Goode beat me here, I'll
3 respect that and recognize Councilman
4 Goode.

5 COUNCILMAN GOODE: Thank you,
6 Mr. Chairman.

7 Good afternoon.

8 MR. McKEITHEN: Good afternoon,
9 sir.

10 COUNCILMAN GOODE: In the
11 testimony you say OPA will conduct an
12 audit of all exempt parcel located
13 throughout the City. Can you tell me the
14 scope of that audit.

15 MR. McKEITHEN: Sure. I'll
16 have Mike Piper, my Deputy Assessor, talk
17 to you about that.

18 MR. PIPER: Good afternoon,
19 Councilman Goode, members of Council.
20 I'm Michael Piper, Deputy Chief
21 Assessment Office of the Office of
22 Property Assessment.

23 Our intent is to conduct a
24 complete audit of all the statutorily
25 exempt properties within the City of

1 4/1/14 - WHOLE - BILL 140144, etc.
2 Philadelphia, weeding out the ones that
3 are owned by governmental entities, and
4 we've actually at this point come up with
5 a form. We've come up with some ways of
6 identifying the taxable status in the
7 eyes of the IRS; in other words, being
8 able to determine whether or not some of
9 these entities have a 501(c)(3) or have
10 had one and have lost it in the interim.
11 So we've identified what it is that we're
12 going to do to try to determine whether
13 or not the entities are eligible for
14 exemption, and that's the first thing.

15 The second part of the process
16 is, we're going to conduct a separate
17 audit to look at the properties
18 themselves to see if they're being -- if
19 they're continuing to be used for the
20 purposes that was stated when they
21 acquired the exemption in the first
22 place.

23 COUNCILMAN GOODE: Okay.
24 Before that audit is complete, of the
25 579,000 parcels, do we know how many are

1 4/1/14 - WHOLE - BILL 140144, etc.

2 abated and how many are exempt?

3 MR. PIPER: About 22,000 or so.

4 Again, that would include -- some of

5 those would include different

6 governmental entities, Commonwealth of

7 Pennsylvania, federal government, but

8 about 22. If you take out the

9 governmental entities, it's a lot less

10 than that. It's probably closer to about

11 maybe 15,000.

12 COUNCILMAN GOODE: Can you

13 provide us up-to-date information on the

14 number and value of exempt properties and

15 the number and value of abated

16 properties.

17 MR. PIPER: We can. We can

18 provide that.

19 COUNCILMAN GOODE: Another

20 technical question which I know the

21 answer to but I have to ask for the

22 record. Can the owner of a tax-abated

23 property receive a homestead exemption?

24 MR. PIPER: No. Let me revise

25 that. Let me --

1 4/1/14 - WHOLE - BILL 140144, etc.

2 MR. McKEITHEN: Let me ask Kate
3 Drayer, who is our homestead
4 specialist -- well, Drew, come on.
5 Sorry.

6 MR. ALDINGER: Good afternoon,
7 Councilman Goode, members of Council.

8 There's new legislation that
9 was recently adopted that will prohibit
10 tax-abated properties from benefiting
11 from the homestead exemption starting in
12 tax year 2015.

13 COUNCILMAN GOODE: So it was
14 adopted too late.

15 MR. ALDINGER: That's right.
16 It was adopted too late for 2014, but it
17 will be in effect for 2015.

18 COUNCILMAN GOODE: So for the
19 first year of AVI, there are actually
20 tax-abated owners that are only taxed on
21 land and we're knocking \$30,000 off that
22 land as well?

23 MR. ALDINGER: That is correct.

24 COUNCILMAN GOODE: Okay. Thank
25 you.

1 4/1/14 - WHOLE - BILL 140144, etc.

2 Thank you, Mr. Chair.

3 COUNCILMAN GREENLEE: Thank
4 you, Councilman.

5 Mr. McKeithen, I know this was
6 a challenging year, to say the least.
7 The initial reviews -- and I know there's
8 still how many approximately left to do?

9 MR. MCKEITHEN: We have
10 approximately, I would say, 3,000 or less
11 FLRs to actually --

12 COUNCILMAN GREENLEE: Three
13 thousand? Wow. Okay.

14 Now, I'm not asking this
15 critically, because, again, I'll repeat
16 that I know this was a challenging year,
17 but I know originally we heard that I
18 think it was like the fall last year that
19 you thought you'd be finished with a lot
20 of these or most of these.

21 MR. MCKEITHEN: Right.

22 COUNCILMAN GREENLEE: And
23 obviously we're way past that. Kind of
24 discuss what's been the challenge, what's
25 been the problem, the staffing, whatever.

1 4/1/14 - WHOLE - BILL 140144, etc.

2 MR. McKEITHEN: Sure.

3 Naturally, staffing is always a challenge
4 and an issue, but we would more than
5 likely be complete with the FLRs, but the
6 Board of Revision of Taxes' season kicked
7 in and so we have to respond to the Board
8 of Revision of Taxes and the appeals that
9 are filed with them. And so we had to
10 slack off of the FLRs, because any time
11 you have a Board case and an FLR, the
12 actual Board decision is going to
13 actually render the consequence as far as
14 the value is concerned ultimately. So we
15 had to sort of gear it more towards the
16 Board of Revision of Taxes' cases and
17 slack off of the FLRs.

18 COUNCILMAN GREENLEE: So if
19 somebody put in an FLR and then appealed
20 to the BRT -- and I'm sure a lot of
21 people did both, right?

22 MR. McKEITHEN: Right.

23 COUNCILMAN GREENLEE: Was it
24 the ones that appealed to the Board that
25 you slacked off, to use your term, or did

1 4/1/14 - WHOLE - BILL 140144, etc.

2 you not match it up like that?

3 MR. MCKEITHEN: Well, we
4 attempted to see what actually had a
5 Board case, because once the Board season
6 kicked in, which started I believe in
7 January, those dates that we actually did
8 receive are solid. So we had to address
9 them -- I don't know if this is answering
10 your question, but anything that had an
11 FLR was looked at immediately if it had a
12 Board case filed, because oftentimes
13 you're going to have a similar outcome as
14 far as OPA's perspective. And so we
15 rushed to look at those cases first and
16 get those cases settled, because we might
17 even be able to -- the intent was to get
18 as many withdrawals from the Board
19 hearings if they had actually filed an
20 FLR. So we went down that path.

21 COUNCILMAN GREENLEE: Because I
22 know that was the original thought, that
23 it would cut down on the appeals to BRT.

24 MR. MCKEITHEN: Right.

25 COUNCILMAN GREENLEE: You take

1 4/1/14 - WHOLE - BILL 140144, etc.
2 care of the FLRs -- and I know you want
3 to do the due diligence. Does it seem to
4 me that, because I'm just hearing in the
5 area where I live, where the ones that
6 appeared to have the best argument seemed
7 to be the ones getting the answers later?
8 Like the answers that people have been
9 getting more recently, at least in the
10 ones I'm aware of, have been getting more
11 favorable responses on the FLRs. Is that
12 a coincidence or is that just...

13 MR. McKEITHEN: Well, that
14 might just be coincidence. I mean,
15 initially we took the approach of let's
16 handle the biggest volume of FLRs that we
17 could handle in the shortest amount of
18 time, because we did want to get this
19 settled as much as possible. And so we
20 did look at cases initially where
21 individuals did not necessarily prove a
22 case to us. So we got a lot of FLRs that
23 were filed where people just seem to just
24 be angry in general about a lot of
25 different things in City government.

1 4/1/14 - WHOLE - BILL 140144, etc.

2 COUNCILMAN GREENLEE: We heard
3 from a few of them ourselves.

4 MR. McKEITHEN: And so we
5 attempted to knock as many of those out
6 first, because to get to the latter
7 cases, you have to set up schedules to go
8 out and meet with the taxpayers. They
9 have to be home, and that takes a little
10 bit more time. And so our initial
11 approach was to knock out as many of the
12 ones that did not have a credible case as
13 far as their filing and get those handled
14 and then work our way through everything
15 else.

16 COUNCILMAN GREENLEE: And as
17 far as the personal -- the visitation of
18 the properties, what did you base that
19 on? Was that something the homeowner
20 asked for or depending on what argument
21 they made, like that kind of thing?

22 MR. McKEITHEN: It was a little
23 bit of both. If a homeowner had a
24 situation where we really needed to get
25 inside to see damage and things like

1 4/1/14 - WHOLE - BILL 140144, etc.
2 that, we naturally attempted to go out
3 and see those. If a homeowner had a case
4 where they weren't talking about anything
5 interior or there was no real argument
6 about anything other than maybe some
7 sales or activity or anything in the
8 neighborhood that didn't necessarily
9 revolve around real estate, we didn't
10 attempt to schedule an appointment for
11 those.

12 COUNCILMAN GREENLEE: Okay.
13 Now, as far as properties that -- I'm
14 sure there were some put in for the
15 initial review, were turned down, but are
16 appealing to the Board obviously, right?

17 MR. McKEITHEN: Yes.

18 COUNCILMAN GREENLEE: If the
19 Board rules in the homeowner's favor; in
20 other words, brings it down, how does
21 that affect -- because are you still
22 planning to assess every year?

23 MR. McKEITHEN: Yeah. The goal
24 initially when I first arrived and
25 started testifying to you as a Council

1 4/1/14 - WHOLE - BILL 140144, etc.
2 was to reassess every year. That's
3 ultimately the goal, because you want to
4 keep your assessments as current as
5 possible. Now, what we have encountered,
6 not due to any circumstance in OPA, are
7 some challenges. Naturally, one as I
8 mentioned always was staffing, but more
9 recently, the relation with the Board as
10 far as the actual Board of Revision cases
11 being scheduled, we actually getting a
12 schedule.

13 In the assessment world, when
14 you get to appeals, everything is done in
15 a cycle, and so you're doing various
16 things every time every year to get ready
17 for the next year's reassessment. And
18 we've been challenged in doing this
19 because we haven't been able to get a
20 full schedule, say, for example, six
21 months out, from the actual Board. So
22 it's kind of hard for us to plan on a
23 regular basis from day to day, week to
24 week what our activities will be. And so
25 we have to take the approach of just

1 4/1/14 - WHOLE - BILL 140144, etc.
2 handling and answering nothing else but
3 appeals until we can actually get a
4 schedule and have something where we can
5 plan and work around. And that's been
6 our challenge.

7 And so, yeah, my initial plan
8 upon arrival here was to reassess every
9 year, and I still intend on doing that as
10 much as I can, but challenges along the
11 way could prevent that.

12 COUNCILMAN GREENLEE: And I'll
13 turn it over to the other members, but
14 the point I was trying to get at is, if
15 the BRT brings down -- just to give a
16 figure, the property was put by OPA at
17 \$300,000. They appealed. It was brought
18 down to \$200,000. Next year how will
19 that decision affect if you do reassess
20 that property? I mean, would you be --
21 because obviously the assessor thought it
22 was a higher amount. You follow what I'm
23 saying?

24 MR. MCKEITHEN: Yeah. I got
25 you. Every assessment year stands on its

1 4/1/14 - WHOLE - BILL 140144, etc.

2 own. So a property can be reduced by the
3 Board in one particular year and then
4 revised by OPA the following year.

5 COUNCILMAN GREENLEE: Even if
6 nothing has changed, it's still --

7 MR. McKEITHEN: Even if nothing
8 in the property has changed, because what
9 the Board would be looking at are sales
10 activity from a period that is different
11 from what OPA would be using to look at
12 it for the following reassessment. And
13 so that's why in the assessment world and
14 our industry every year stands on its
15 own.

16 COUNCILMAN GREENLEE: All
17 right. There's some Councilmembers that
18 want to ask questions. I won't belabor
19 that.

20 Councilman Johnson.

21 COUNCILMAN JOHNSON: Thank you,
22 Mr. Chair.

23 COUNCILMAN GREENLEE: And since
24 there's a number of people, we'll go with
25 the five-minute rule to start. Okay?

1 4/1/14 - WHOLE - BILL 140144, etc.

2 COUNCILMAN JOHNSON: Sure.

3 Thank you, Mr. Chair.

4 How are you, Richie?

5 MR. McKEITHEN: How are you
6 doing, sir?

7 COUNCILMAN JOHNSON: I'm doing
8 pretty good. Can't complain.

9 I just wanted to do additional
10 followup. Now, last year when we talk
11 about -- I think for your staff this year
12 you're hiring how many new people?

13 MR. McKEITHEN: Well, we have
14 approximately 37 positions open.

15 COUNCILMAN JOHNSON:

16 Thirty-seven open?

17 MR. McKEITHEN: Yes.

18 COUNCILMAN JOHNSON: How many
19 are being filled to date?

20 MR. McKEITHEN: We're
21 constantly trying to fill positions.

22 COUNCILMAN JOHNSON: So in
23 terms of actually -- excuse me. In terms
24 of the information that your team is
25 actually collecting, right, and I know

1 4/1/14 - WHOLE - BILL 140144, etc.
2 last year you talked about the lack of
3 technology and the issue of human error
4 in terms of actually individuals
5 inputting information. Have we moved
6 toward a level of technology that will
7 help us actually record the data, the
8 assessment data?

9 MR. MCKEITHEN: What we're
10 doing is, we're looking to move in the
11 near future, we're looking to move to a
12 much more automated system. Now, we have
13 to go through a process, City process,
14 with an RFP and things like that, and
15 we're at a point now of attempting to
16 hire someone to help us write the
17 requirements for that.

18 COUNCILMAN JOHNSON: What's the
19 timeframe?

20 MR. MCKEITHEN: The timeframe
21 is, we have been meeting. I would
22 expect -- and probably have to get the
23 individual who is in charge of the actual
24 project, but the timeframe is for us to
25 move on this right now. We have put

1 4/1/14 - WHOLE - BILL 140144, etc.
2 together some items to have looked at by
3 the Law Department, I believe, so we can
4 move forward.

5 COUNCILMAN JOHNSON: Are we
6 going to be working with the Office of
7 Information Technology as well?

8 MR. McKEITHEN: Surely. We're
9 working with OIT. Adel Ebeid is one of
10 the people that's on our committee for
11 this as well as several people in my
12 office who work for OIT.

13 COUNCILMAN JOHNSON: So in
14 terms of the RFP process, the timeframe
15 you think in terms of writing the RFP
16 process --

17 MR. McKEITHEN: I would say
18 within the next year.

19 COUNCILMAN JOHNSON: In the
20 next year?

21 MR. McKEITHEN: Yeah.

22 COUNCILMAN JOHNSON: Just one
23 other question. Give me an idea -- and I
24 think you kind of alluded to -- now we're
25 looking at post-AVI, right? AVI has been

1 4/1/14 - WHOLE - BILL 140144, etc.
2 implemented. Assessments have gone out.
3 I don't want to be redundant in terms of
4 how many first-level reviews that have
5 come in, how many have been granted, how
6 many have been denied, because I know
7 that information has already been
8 discussed, but give us an idea of how
9 you're going to move forward in terms of
10 the actual assessment process. Will it
11 be every year, every other year?

12 MR. McKEITHEN: Our goal is
13 naturally to reassess every year, and
14 when I say "reassess," that does not
15 necessarily mean that every parcel will
16 get a change in value. What that means
17 is that we'll review the values where
18 they are and see if there needs to be any
19 revisions to the values.

20 I would anticipate that we'll
21 never have what we had initially with AVI
22 where everything had to be changed as
23 drastically as it was, because we had
24 never done a comprehensive reassessment
25 citywide before and now we have that

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2 accomplished. We'll be looking at the
3 City typically on an annual basis, but
4 I'm quite sure we'll never have a
5 situation where everything changed like
6 it did before.

7 COUNCILMAN JOHNSON: So every
8 individual household will be reassessed
9 under the new --

10 MR. McKEITHEN: It will be
11 reviewed, yes. It will be reviewed, and
12 some of them will change, some of them
13 will not. Only the areas that are still
14 constantly, what we call, hot.

15 COUNCILMAN JOHNSON: Like Point
16 Breeze?

17 MR. McKEITHEN: The areas that
18 continue to have a lot of activity will
19 get a change in assessed value, but the
20 areas that pretty much are where the
21 sales and assessments are right on point,
22 you won't see changes neighborhood-wide
23 in those areas.

24 COUNCILMAN JOHNSON: So we can
25 expect this in 2015?

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2 MR. McKEITHEN: Once again, I'm
3 challenged right now until I can get the
4 appeal situation handled with the Board
5 of Revision of Taxes. I'm trying to get
6 a schedule now of all of the cases and I
7 can plan and do some things. You know,
8 that's my biggest challenge about trying
9 to get something for 2015.

10 COUNCILMAN JOHNSON: So there
11 may be a possibility?

12 MR. McKEITHEN: It's a little
13 early to tell right now. I'll be
14 hesitant to say definitely one way or
15 another, but that is one of my biggest
16 challenges.

17 COUNCILMAN JOHNSON: Okay.
18 Thank you, Mr. Chair.

19 COUNCILMAN GREENLEE: You're
20 welcome, Councilman. We're lucky we live
21 where we do, aren't we?

22 Councilwoman Reynolds Brown.

23 COUNCILWOMAN BROWN: Thank you,
24 Mr. Chairman.

25 Good afternoon.

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2 MR. McKEITHEN: Good afternoon.

3 COUNCILWOMAN BROWN: It's very
4 interesting because my questions are --
5 my line of questions are very much
6 similar to Councilman Johnson, but let me
7 first back up to this staffing issue,
8 because these ideals and strategies are
9 great, but they mean nothing if you don't
10 have the staff to make it happen.

11 So what's your thinking -- you
12 stated in your testimony it has been
13 difficult to attract and retain
14 evaluators. So just speak more about why
15 you think that's so. To the extent that
16 that's real, what strategies have you
17 thought about to arrest that manpower
18 issue?

19 MR. McKEITHEN: Sure.

20 COUNCILWOMAN BROWN: And what
21 entities have you thought about in terms
22 of partnerships that could help you get
23 to those persons who possess some
24 facsimile of that skill, like HAPCO or
25 BOMA or Building Industry Association?

1 4/1/14 - WHOLE - BILL 140144, etc.

2 And my thinking is government can no
3 longer work in silos, because we end up
4 with circumstances like this, and to the
5 extent that we can facilitate working
6 relationships with other professionals
7 who may indeed be in the private industry
8 but that can assist us, following proper
9 protocols, there may be opportunity. So
10 I'm just curious to know where the
11 thinking is about how you fix that
12 dilemma.

13 MR. McKEITHEN: Sure. First of
14 all, I'll start and then I'll have my HR
15 person, Ms. Daniel, and Michael Piper
16 come up, because they've been side by
17 side with me in trying to offset this
18 challenge.

19 First things first, I think our
20 salaries are really low as far as being
21 competitive. For a city in Pennsylvania
22 that is actively doing reassessment work
23 and doing it the way we're having to do
24 it and doing it, you know, on an annual
25 basis, I think our salaries are really

1 4/1/14 - WHOLE - BILL 140144, etc.

2 low. Matter of fact, I looked on the
3 Internet. I've been in other localities,
4 DC, Richmond, places like that. Their
5 starting salaries in Richmond are higher
6 than what we have here.

7 COUNCILWOMAN BROWN: Is that
8 right?

9 MR. McKEITHEN: And so that's a
10 big problem.

11 We sat down with the HR
12 department. We were able to try to look
13 at some nuances. We did actually get the
14 ability to increase our salaries
15 somewhat, but I still think it's a
16 challenge.

17 We met with the Civil Service
18 Commission, because one of the things we
19 have as far as being challenged of hiring
20 people in the area is that we have a
21 mandatory residency requirement. And so
22 we met with the Civil Service Commission,
23 and the result of that was that we got
24 the ability to have people have to move
25 into the City ten years after they have

1 4/1/14 - WHOLE - BILL 140144, etc.

2 accepted a position.

3 COUNCILWOMAN BROWN: How many
4 years?

5 MR. McKEITHEN: Ten years after
6 they --

7 COUNCILWOMAN BROWN: They have
8 ten years to move into the City?

9 MR. McKEITHEN: Yes.

10 COUNCILWOMAN BROWN: Help me
11 understand that logic.

12 MR. McKEITHEN: Well, this is
13 what we got back from the Civil Service
14 Commission. However, the challenge was
15 individuals who were looking at coming to
16 work for us had a problem with the
17 residency requirement.

18 COUNCILWOMAN BROWN: I need to
19 make sure I understand that. So they can
20 accept a position and they can live where
21 they are up to nine years and 11 months,
22 but in ten years they have to move into
23 the City?

24 MR. McKEITHEN: Yeah.

25 Ms. Daniel, do you want to walk

1 4/1/14 - WHOLE - BILL 140144, etc.
2 through.

3 MS. DANIEL: Hi. I'm Veronica
4 Daniel, the Administrative Services
5 Director for the Office of Property
6 Assessment.

7 The answer is, yes, they do.
8 So, again, as Mr. McKeithen stated, we
9 did have a discussion with the OHR
10 department. We talked with the Director
11 and we met with the group that was OHR
12 and OPA and the Civil Service Commission,
13 and they agreed to give our employees or
14 new hires who don't live in the City a
15 ten-year residency waiver.

16 MR. MCKEITHEN: So with that,
17 we thought that we might get an influx of
18 people. We go to meetings out in Telford
19 and places like this, and individuals
20 look at our situation and they're
21 curious. However, we haven't begun to
22 see a wealth of people who have applied
23 to come in.

24 COUNCILWOMAN BROWN: Could I
25 please ask my follow-up question on that

1 4/1/14 - WHOLE - BILL 140144, etc.
2 issue.

3 COUNCILMAN GREENLEE: Since you
4 said please so nicely.

5 COUNCILWOMAN BROWN: So having
6 worked from the higher ed part of the
7 column for a long time, knowing that
8 college students -- we have the richest
9 mix of college students in the region,
10 and too many of them come, get their
11 education, and fly. Could we examine the
12 possibility of sitting with the
13 appropriate personnel in some of our
14 higher ed institutions -- there are only
15 99 in the area, in the region -- and look
16 to see -- first look at the skill sets
17 required, knowing that young people come
18 out of college typically flatfooted
19 because they can't get a gig, and look to
20 see where we can make a match and create
21 a pipeline for these type of young
22 professionals because the salaries are so
23 challenging?

24 MR. PIPER: Sure. Good
25 afternoon, Councilwoman Reynolds Brown.

1 4/1/14 - WHOLE - BILL 140144, etc.

2 COUNCILWOMAN BROWN: Good
3 afternoon.

4 MR. PIPER: We actually, at the
5 behest of the Civil Service Commission
6 when they saw that we were having these
7 problems hiring, we actually met with
8 Community College of Philadelphia a
9 couple times and had some familiarity
10 with the business programs over there. I
11 knew they did actually have a real estate
12 program. And we talked to them about the
13 possibility of putting together a program
14 in which a student would come out with
15 either a certificate or a two-year degree
16 that would make them have all the
17 qualifications we need, and it sounded
18 like a good idea to them and to us and to
19 the Civil Service Commission. I think
20 where we got a little stuck was most
21 people that are looking to get involved
22 in real estate, young people, they're
23 looking at the different possibilities,
24 sales but maybe what we do, appraisal,
25 and for most things you don't need a

1 4/1/14 - WHOLE - BILL 140144, etc.
2 college degree. So the conversation I
3 guess got a little stuck when it came to
4 what type of demand there would be so
5 Community College could sell this
6 program.

7 We're still going to have some
8 more discussions with them because we
9 thought that was a good idea. We would
10 like to see people come into a program
11 and finish with real estate fundamentals,
12 appraisal skills, writing skills, basic
13 algebra and calculus. So we are going to
14 continue to discuss that with Community
15 College and see what develops.

16 COUNCILWOMAN BROWN: I would
17 urge you to do that. They do have a new
18 President coming, but you'll have to wait
19 until leadership is in place to move an
20 idea that makes sense. So I would urge
21 you to resume those discussions, because
22 you're talking about a real J-O-B at the
23 end of a certificate program, and too
24 many young people who have families are
25 looking for work.

1 4/1/14 - WHOLE - BILL 140144, etc.

2 MS. DANIEL: Also, Councilwoman
3 Brown, when we advertise for our
4 positions, one of the places that I --
5 one of the organizations that I reach out
6 to is Temple University's Real Estate
7 Institute.

8 COUNCILWOMAN BROWN: Very good.

9 MS. DANIEL: So I work very
10 closely with Barbara Korns, who is the
11 Director I think of that institution. So
12 we do let them know any time we have
13 the -- any time the exam is announced, I
14 send her a direct communication giving
15 her all of the details of that position.

16 COUNCILWOMAN BROWN: Okay. So,
17 finally, I would say adding to your
18 protocols the practice of informing
19 Councilpeople. We get approached all the
20 time about where can I find work, and
21 knowing that this is a place in
22 government where there's opportunity
23 pending, you have the appropriate
24 credentials, you know, it becomes an
25 additional piece of information we can

1 4/1/14 - WHOLE - BILL 140144, etc.
2 give to people who are desperate for
3 work.

4 MS. DANIEL: We appreciate
5 that, and I will do so in the future.

6 COUNCILWOMAN BROWN: Thank you.
7 Thank you, Mr. Chairman, very
8 much.

9 COUNCILMAN GREENLEE: Thank
10 you, Councilwoman.

11 Councilman Henon.

12 COUNCILMAN HENON: Thank you.

13 COUNCILMAN GREENLEE: We didn't
14 forget about you.

15 COUNCILMAN HENON: I hope you
16 have a Snickers bar.

17 Good afternoon.

18 MR. McKEITHEN: Good afternoon.

19 COUNCILMAN HENON: Thank you.
20 So let me figure out where to start here.
21 We were talking about the positions that
22 were available. What are the different
23 tiers? You're showing three different
24 tiers. Did you discuss that?

25 MR. McKEITHEN: No, we haven't

1 4/1/14 - WHOLE - BILL 140144, etc.
2 discussed that. For evaluator, there's a
3 series that runs Evaluator 1, Evaluator
4 2, and Evaluator 3, and then we have the
5 Supervisory Evaluator clear on up to the
6 actual Chief of Assessments.

7 COUNCILMAN HENON: And you were
8 going through the entire City sending out
9 evaluators for the real on-site
10 assessment, is that correct, on site?

11 MR. McKEITHEN: Yeah,
12 inspections.

13 COUNCILMAN HENON: Every GMA,
14 every parcel was visited by or drove by
15 by an evaluator; is that correct?

16 MR. McKEITHEN: The goal was
17 for all residential parcels to get a
18 field inspection.

19 COUNCILMAN HENON: So a field
20 inspection. Were you at full staffing
21 levels when that took place?

22 MR. McKEITHEN: We didn't --

23 COUNCILMAN HENON: I think, if
24 I recall from last year, 100 you were
25 looking to have, and I know you were

1 4/1/14 - WHOLE - BILL 140144, etc.
2 struggling, because I think -- you were
3 struggling to fill some of these
4 positions.

5 MR. MCKEITHEN: We've never had
6 217 positions, which is what we would
7 consider full staff.

8 COUNCILMAN HENON: How many did
9 you have when you were evaluating the
10 City, when they were out there, before
11 this was implemented by City Council,
12 authorized?

13 MS. DANIEL: I'm not sure of
14 the exact number at that time, but I'll
15 be more than happy to provide you with
16 that information.

17 COUNCILMAN HENON: If you could
18 provide that to the Chair, that would be
19 helpful. Thank you.

20 So one of the things that jumps
21 out at me is in your testimony and in
22 data that you provided, you provided
23 information by zip codes, right, wasn't
24 it?

25 MR. MCKEITHEN: Well, I think

1 4/1/14 - WHOLE - BILL 140144, etc.
2 that was the homestead.

3 COUNCILMAN HENON: The
4 homestead by zip codes?

5 MR. McKEITHEN: Yeah. If
6 you're looking at what was sent to you as
7 far as what City Council received, you're
8 looking at the homestead.

9 COUNCILMAN HENON: So the
10 homestead was broken down by zip codes.
11 So my question to that is just more of an
12 observation. Why would we be reporting
13 homestead information back to
14 Councilmembers by zip codes when
15 everything from the beginning was broken
16 down to GMAs?

17 MR. McKEITHEN: Well, the
18 homestead -- Kate Drayer will come up and
19 tell you exactly why, but when you're
20 talking about GMAs, you're talking about
21 valuation things, activity, sales,
22 inspections. It works better for our
23 valuation process as far as GMAs are
24 concerned because that's normally how an
25 assessment jurisdiction will operate

1 4/1/14 - WHOLE - BILL 140144, etc.
2 through neighborhoods, through GMAs,
3 through things like that. When you're
4 talking about programs -- and the
5 homestead is a program -- that typically
6 across the country isn't held in the
7 assessor's office. They may use zip
8 codes.

9 But, Kate, you want to...

10 MS. DRAYER: Good afternoon.
11 I'm Kate Drayer and I've been managing
12 the homestead exemption program.

13 Councilman, to answer your
14 question, we had just done it by zip code
15 just for this information, but we can
16 certainly break it down.

17 COUNCILMAN HENON: The only
18 reason I say it, it's a bit confusing
19 when we -- or at least I'm going to speak
20 for myself. I adjusted GMAs and started
21 to understand the reasoning for GMAs,
22 although there's still a lot of
23 unanswered -- I would say there were
24 still a lot of questions about different
25 parts in the GMA, and then having it

1 4/1/14 - WHOLE - BILL 140144, etc.
2 reported back on zip codes, it broadens
3 it a little more and it takes me out of
4 my focusing on the district and the
5 neighborhoods. So for my purpose and the
6 people I represent, I would prefer to
7 have GMAs.

8 MR. McKEITHEN: Sure.

9 COUNCILMAN HENON: As weird as
10 that may sound, it helps me when I'm
11 trying to figure out trends and why there
12 are some neighborhoods that are pretty
13 good with homestead and some
14 neighborhoods that were lacking. I mean,
15 I had a concerted effort and coordination
16 with your office and the Council
17 President in trying to communicate with
18 every homeowner who qualified for a
19 homestead, and I want to continue to do
20 that. You know, we're -- are you on the
21 queue?

22 COUNCILMAN GREENLEE: Yeah.
23 There's people who haven't had a chance
24 yet.

25 COUNCILMAN HENON: Okay. Well,

1 4/1/14 - WHOLE - BILL 140144, etc.

2 I'll come back and finish, because I
3 still have some further homestead
4 questions.

5 MR. McKEITHEN: Sure.

6 COUNCILMAN HENON: Thanks.

7 COUNCILMAN GREENLEE: Thank
8 you, Councilman.

9 Councilman O'Neill.

10 COUNCILMAN O'NEILL: Yes. I
11 understand I missed the ten-year
12 residency. We won't talk about that, but
13 hopefully we don't hear about that too
14 much anymore.

15 COUNCILMAN GREENLEE: No, not
16 really. No.

17 COUNCILMAN O'NEILL: Let's get
18 past that.

19 I just have a question. I
20 think under the circumstances the people
21 in your office did a phenomenal job. I
22 just -- I can tell from complaints, and
23 particularly up against the clock,
24 understaffed and all that.

25 Where they didn't do so well

1 4/1/14 - WHOLE - BILL 140144, etc.
2 wasn't in the average house or business,
3 as I saw it. It was where something was
4 unusual about the property, a swim club
5 zoned residential on five acres and it's
6 all non-profit, everybody buys a little
7 membership and has a share in the place
8 and families go there, walk, most of
9 them, or drive a very short distance.
10 They get a bill that is like five times
11 what their taxes were. And if you could
12 build houses on the whole property some
13 day, it would be worth that, except they
14 have only X amount of street frontage, so
15 they really can't do a whole lot with the
16 property. A volunteer organization that
17 is being judged commercial.

18 Maybe about four or five of
19 these. There's not a lot that have come
20 to my attention anyway. Some people may
21 have gone right to their appeal after the
22 informal review. But is there a
23 structure where I can bring this to
24 somebody's attention? Because these are
25 kind of mom and pop things, you know,

1 4/1/14 - WHOLE - BILL 140144, etc.
2 we'd call them if they were a store.
3 Everybody there is on limited income.
4 They're volunteering. And they have a
5 good case. This is not something
6 where -- and in some cases, they were
7 reduced, but not by any -- by the
8 assessor, but not by anybody's
9 imagination where they think they should
10 be or closer to where they were and
11 probably should be under the new system.

12 What can I as a District
13 Councilman do or any Councilman do to
14 bring this to somebody's attention like
15 yourself or somebody at a higher level
16 that can maybe save somebody \$5,000,
17 \$10,000, \$15,000, \$20,000 going to the
18 Board a year from now or at least tell
19 them that you got to spend the money,
20 sorry, everybody has sat down and this is
21 it.

22 You're not talking a lot of
23 cases. I'm talking I got 160,000 people
24 in my district, probably about 60,000
25 properties, and I'm talking about maybe

1 4/1/14 - WHOLE - BILL 140144, etc.
2 five that have come to my attention. One
3 was a commercial piece. I don't think
4 it's -- hardly anybody has gotten to the
5 Board. It's a commercial piece, small
6 shopping center. Their model is -- and
7 they buy shopping centers all around the
8 region. They buy them cheap at very low
9 prices, below market. They're rescue
10 things where they're in Bensalem, South
11 Jersey, Philadelphia, Delaware County,
12 and they put lower priced stores in as a
13 result. They can charge a lot less. The
14 guy explained it to me very well. And
15 they knew their taxes were going up,
16 because they were doing a refinancing,
17 but they weren't being quadrupled.

18 They talked to the assessor.
19 The assessor said, Well, this is the
20 price. We base all this on sales, square
21 footage, and all that.

22 They said, We understand,
23 except everybody else in Northeast
24 Philadelphia; for instance, all the other
25 shopping centers you're comparing, are

1 4/1/14 - WHOLE - BILL 140144, etc.
2 full price. They get full price and
3 that's it. We get 70 percent of that
4 because we do Big Lots, we do this. We
5 carry these around with us, these
6 different clients in our different
7 centers, because they'll come in at a
8 lower number.

9 The assessor agreed with him,
10 but said that that is -- You're right, I
11 made a mistake. I was using a general
12 rule. It wasn't making a mistake
13 himself, but he realized they were a
14 special case, but they were told, But I
15 can't do anything for you. I've been
16 told that's the way it is. You got to go
17 through your appeal.

18 Now, that's a business guy.
19 I'm not too concerned about that person
20 in terms of being able to handle that
21 legal thing and all, even though they
22 shouldn't have to, but I just wanted to
23 bring one of those kind of cases in.

24 Then I've got a couple that
25 live on a large parcel of ground that has

1 4/1/14 - WHOLE - BILL 140144, etc.
2 no access. It's off the Woodhaven
3 Expressway near I-95. They have Franklin
4 Mills on one side. They were boxed in.
5 They had their taxes go up because at one
6 time after they both finished work -- or
7 he finished work, she was a stay-at-home,
8 they ran a seasonal nursery business on
9 their property. So somebody -- they have
10 not run it. They're in their -- they're
11 up there in years, let's just say that.
12 They discontinued their business. It's
13 no longer there. They don't have a
14 business privilege anymore or anything
15 like that. It's closed off. And there's
16 three little parcels, almost no value. I
17 mean, when I say "no value," maybe half a
18 million, a million dollars if somebody
19 could do something with it, but boxed in,
20 no frontage that you can get to. You got
21 to go around the gas station to get to
22 it.

23 But they are in the process
24 of -- they've had their informal review,
25 and let's just say they went from, you

1 4/1/14 - WHOLE - BILL 140144, etc.

2 know, \$13,000 in taxes to like 85,000 or
3 something. It was some enormous number.

4 Their valuation was brought
5 down by the assessor, but brought down
6 from like 8 million to 5 million, and
7 they hope their property has enough value
8 to provide them in -- but they have a
9 small house on it, very little access.
10 They'd have to have the perfect -- as of
11 right, you can put like five houses that
12 nobody wants to live in, because you're
13 facing Franklin Mills Mall and a
14 driveway. You're on their property just
15 about. And pretty soon you're going to
16 be looking right at a Walmart.

17 I'd hate to see these people
18 have to spend \$10,000, \$20,000 to go to
19 the Board, have to wait, have the anxiety
20 of all that, if there was somebody could
21 look at this, you know, with a little
22 more precision and say, You know what,
23 you got to pay more than you were paying,
24 that's fine. Maybe they were a little
25 underassessed, but nowhere near what this

1 4/1/14 - WHOLE - BILL 140144, etc.

2 so-called middle ground was.

3 That's what I'm interested in
4 right now. I mean, I know there's bigger
5 questions about staffing, and everybody
6 is going to be supportive of that because
7 we need it. Training, if we can do it
8 locally, hire locally to the extent
9 possible, move people in where we can't
10 hire local. But these kind of cases that
11 slip through the cracks, the unintended
12 consequences of moving quickly, being
13 understaffed, but there should be some
14 review before the Board gets it a year
15 from now or whatever, because these are
16 the little people cases that have big
17 implications. And I'll just set that
18 commercial property aside, because it
19 shows how things can happen like that.

20 But what could I tell them that
21 would be helpful to them and make me feel
22 better about it as well?

23 MR. McKEITHEN: Thank you. I
24 don't know if I can necessarily make you
25 feel better, but I can tell you that if

1 4/1/14 - WHOLE - BILL 140144, etc.
2 our people looked at it and it came
3 through the FLR process, we've given it
4 every consideration that we would give it
5 from an appraisal, a mass appraisal,
6 viewpoint. We set up the process --

7 COUNCILMAN O'NEILL: If that's
8 your answer, let's stop there. I'll
9 bring one of them to you as the boss,
10 because if these were water customers,
11 I'd be in the Water Commissioner's
12 office. Let me bring one to you and show
13 it to you, have you tell me -- I'm not
14 saying the person wasn't doing their job.
15 Some of these are just more sophisticated
16 type of appraisals than 99.9 percent are,
17 and that's why I've got five out of
18 60,000. That's not a high percentage I'm
19 asking about.

20 I will bring one to you. If
21 you tell me that they followed everything
22 and this is the right number, I won't
23 bring you the other four or talk about
24 again, okay? It would be easier for
25 me -- because we don't work that way

1 4/1/14 - WHOLE - BILL 140144, etc.

2 around here. Well, they did their job
3 and that's it.

4 We know people make mistakes.
5 We know sometimes they're in a little bit
6 over their head, every worker. I'm in a
7 little over my head a lot.

8 There's got to be a way of
9 doing it informally where somebody isn't
10 paying gobs of money to an attorney and
11 an appraiser who is going to testify and
12 do all that, and then who knows what
13 happens at that point, when this may have
14 a simple solution. If I told you I had
15 500 cases --

16 MR. MCKEITHEN: I was going to
17 say --

18 COUNCILMAN O'NEILL: -- I'd say
19 let them go.

20 MR. MCKEITHEN: I was going to
21 say when they file with the Board, we
22 actually see it again. So we give it a
23 second look when it's filed --

24 COUNCILMAN O'NEILL: They've
25 already filed with the Board before your

1 4/1/14 - WHOLE - BILL 140144, etc.

2 people gave them the --

3 MR. MCKEITHEN: So we'll see it
4 again. If they filed with the Board,
5 once the case -- and this gets back to
6 the scheduling. Once the case is
7 scheduled, we'll actually see it again
8 and then we'll --

9 COUNCILMAN O'NEILL: Well, see,
10 it's different. I want to be involved in
11 this, because I'm going to be asked to
12 vote on whether you should have more
13 money, more staff, whether you're doing
14 the good job I think you're doing under
15 limited circumstances and how I think
16 your operation runs. If I think your
17 operation is very computerized and
18 bureaucratic and doesn't have room for
19 the little guy to get heard, I may vote
20 differently than I would if I thought
21 there was some caring and some sympathy
22 and some recognition that -- some pegs
23 are square and our holes are all round,
24 and they need special attention. That's
25 all.

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2 Again, I'm not in here on
3 behalf of Franklin Mills Mall. I'm on
4 behalf of people that are struggling.
5 And we all try to help people that are
6 struggling, and to the extent that I can
7 help just a few, I'd appreciate it.

8 MR. McKEITHEN: Okay.

9 COUNCILMAN O'NEILL: So I want
10 to deal with you. I'll just take one in.
11 If you don't like the one, I won't bring
12 you the other four, because I'll be
13 wasting my time.

14 These are slam dunks. These
15 are not -- and they're waiting and
16 they're out there and they're worrying
17 and they're being told there's no
18 exceptions to this, even though I
19 understand. They're being told, Well,
20 there was commercial on one of your three
21 little parcels. Two are worthless, and
22 the one that's probably worth, on a
23 really good day, \$400,000, \$500,000 has
24 got the commercial designation. So over
25 12 acres, most of which is either

1 4/1/14 - WHOLE - BILL 140144, etc.
2 floodplain, not reachable, not buildable.
3 They were reduced like 2 million from 8
4 million. This property, if they can get
5 a million dollars on their best day,
6 they're thrilled.

7 I will show you that. If you
8 tell me that people did the right thing,
9 we won't go any further. But I think you
10 have to understand how this system of our
11 trying to represent our constituents
12 works, and that is -- you're the court of
13 last resort for us. We don't go over to
14 the Board of Revision and ask them to
15 review something in advance and could
16 they save people money. You work for the
17 City. They're an independent body.

18 So I would like the opportunity
19 to bring something in to you and you give
20 it a fresh review and -- with your senior
21 people. Give it to one of your senior
22 people. I don't care. I just think
23 there's four or five cases that I've seen
24 where the facts are pretty clear and the
25 reductions are in order and could avoid

1 4/1/14 - WHOLE - BILL 140144, etc.
2 somebody spending a lot of money to go to
3 the Board of Revision of Taxes. Is that
4 okay?

5 MR. McKEITHEN: Can we talk
6 offline?

7 COUNCILMAN O'NEILL: Yeah.
8 Sure.

9 MR. McKEITHEN: Okay.

10 COUNCILMAN GREENLEE: Okay?

11 MR. McKEITHEN: Thank you.

12 COUNCILMAN O'NEILL: But it's
13 okay?

14 If you don't do this, I don't
15 want to burden you with something you
16 don't do. If you don't do it -- I can go
17 to the Water Commissioner, I can go to
18 the Revenue Commissioner, I can go to the
19 Finance Director with a kind of similar
20 thing. And if I can't go to OPA, then I
21 just want to know it, that's all, and I
22 go back to those people and I'll say,
23 Sorry, I did everything I could. I went
24 right to the top of OPA, and OPA, if they
25 looked at it and they studied it and they

1 4/1/14 - WHOLE - BILL 140144, etc.
2 concluded they were right in OPA's -- the
3 boss of OPA's opinion. So everybody else
4 gets a review.

5 I've had water bills, \$50,000
6 too high. Councilman Henon has more of
7 it than I have where we have to deal with
8 people at the top to get them to
9 understand that there's exceptions that
10 have to be looked at so people can stay
11 afloat. And we don't always get the
12 answer we expect, but we get the hearing
13 and the consideration and the review that
14 we expect. That's all. I mean, I don't
15 have to go offline to find out whether
16 you're willing to do that or not. The
17 discussion will be offline, but I don't
18 expect to go offline to find out when
19 you're on the witness stand whether
20 you're willing to just hear one of my
21 cases. I've described a couple of them.
22 It will be one of those. It won't be the
23 business guy. I don't care about that
24 too much in terms of priority, but the
25 little people, yes.

1 4/1/14 - WHOLE - BILL 140144, etc.

2 MR. McKEITHEN: We'll look at
3 it again, but the point I wanted to make
4 was --

5 COUNCILMAN O'NEILL: It's
6 always the "but" that we look out for.

7 MR. McKEITHEN: We set up a
8 process.

9 COUNCILMAN O'NEILL: I
10 understand that.

11 MR. McKEITHEN: But I'll look
12 at this particular case.

13 COUNCILMAN O'NEILL: I have a
14 process in my office for handling simple
15 constituent complaints, except there's
16 always an exception to every process that
17 I have to get into the weeds and deal
18 with, because there are always
19 exceptions. There's always exceptions.
20 Otherwise we wouldn't have elected
21 officials. We would just have everybody
22 on a computer and everything would get --
23 okay. That's it.

24 But anyway, so I look forward
25 to it, and there are callbacks and we'll

1 4/1/14 - WHOLE - BILL 140144, etc.

2 take care of this in time for callbacks,
3 if that's necessary.

4 COUNCILMAN GREENLEE: Okay.

5 COUNCILMAN O'NEILL: Thank you.

6 COUNCILMAN GREENLEE: Thank
7 you, Councilman. Thank you.

8 Councilman Squilla, you haven't
9 had a chance yet. I knew you'd be down
10 here.

11 COUNCILMAN SQUILLA: Thank you,
12 Mr. Chair.

13 Good afternoon.

14 MR. McKEITHEN: Good afternoon.

15 COUNCILMAN SQUILLA: Just to
16 follow up a little bit with Councilman
17 O'Neill's question. It is true that you
18 do review it again before it goes to the
19 BRT, so you get a chance to do that, but
20 that's after, especially these big cases,
21 after everybody spent a whole lot of
22 money preparing for the BRT case to get
23 it ready. So even though you call them
24 back later, say, Listen, you're going to
25 the BRT, we'll reduce it a little

1 4/1/14 - WHOLE - BILL 140144, etc.
2 further, will you take the deal, and then
3 they may take it or may not, but they
4 already have really engaged either an
5 attorney or got their property assessed,
6 especially if it was a larger valued
7 property. So that's the difference I
8 think, if you understand that part.

9 MR. MCKEITHEN: I'm not saying
10 I don't understand it. I'm just saying
11 the process that we set up was set up so
12 we would -- it's like none other -- same
13 process everywhere else in the country.
14 We set it up for people to have an
15 opportunity to grieve with us and then to
16 grieve at the next level and then
17 ultimately to grieve in court. And so I
18 didn't want to have a situation where
19 everything that we looked at initially we
20 got to look at again, because that goes
21 outside the confines of us setting up an
22 initial process. But I understand.

23 COUNCILMAN O'NEILL: If I could
24 have a point of order, please.

25 COUNCILMAN GREENLEE: I know

1 4/1/14 - WHOLE - BILL 140144, etc.

2 what you were going to say. Go ahead.

3 COUNCILMAN O'NEILL: The way
4 this sounded to me when you were setting
5 it up and the way it's sounding now --
6 and I know it's not the case -- is that
7 somebody is going to get a chance to talk
8 to somebody. People don't get a chance
9 to present their case. It's done by
10 e-mail or in writing, and that's a
11 totally different thing than sitting down
12 with somebody and -- and I understand you
13 don't always have the time for it. But
14 when I talk to people, I thought for sure
15 they had a sit-down, they went over
16 things. Oh, no, no. They submitted some
17 stuff and the answer came back, and that
18 was it. And that is different than a
19 process of true review, because -- and I
20 understand because why, but when I'm
21 giving you five out of 60,000, I actually
22 find it disrespectful that somebody
23 wouldn't be willing to listen to five
24 cases out of 60,000 that might take a
25 half an hour if I did all five of them

1 4/1/14 - WHOLE - BILL 140144, etc.
2 and just explained them to you the way
3 that person wished they were able to
4 explain them to the assessor, but the
5 assessor doesn't have time and the system
6 doesn't handle it.

7 So I'm actually being a filter
8 for you, because I'm telling you that
9 59,995 cases look pretty good. These
10 five, could you take another look at. I
11 don't want to make this more than it is.
12 I don't want to sound like we have our
13 processes and we don't go outside. We
14 all go outside our processes when the
15 case calls for it. I just want to
16 present something to you that I think is
17 one or two or three of those cases.

18 COUNCILMAN GREENLEE: An
19 unusual kind of case.

20 COUNCILMAN O'NEILL: I'm taking
21 Councilman Squilla's time.

22 COUNCILMAN SQUILLA: That's
23 okay. You're excited. I don't want to
24 stop you.

25 COUNCILMAN O'NEILL: No, no.

1 4/1/14 - WHOLE - BILL 140144, etc.

2 That's all right.

3 COUNCILMAN SQUILLA: I have a
4 couple questions.

5 Basically the assessment
6 process that was done was completed and
7 then you had the first-level review.
8 First-level review is almost done for
9 everybody or is it now complete?

10 MR. McKEITHEN: We're
11 practically finished first-level review.
12 We have 3,000 or less cases.

13 COUNCILMAN SQUILLA: Three
14 thousand more to do?

15 MR. McKEITHEN: Yeah. But we
16 could have -- as I stated earlier, we
17 could have been done with those cases,
18 but we had to jump in and handle the
19 Board of Revision of Taxes cases.

20 COUNCILMAN SQUILLA: Well,
21 yeah. We couldn't wait until you were
22 done to start them or we would never get
23 done, right?

24 MR. McKEITHEN: Well, we could
25 have been done had we had -- we had an

1 4/1/14 - WHOLE - BILL 140144, etc.

2 issue with scheduling, and so without us
3 having a schedule, we have to handle all
4 of the cases, as many as possible, versus
5 what we know will be scheduled and heard.

6 COUNCILMAN SQUILLA: Didn't you
7 meet with the BRT now to come up with an
8 arrangement for scheduling of cases in
9 the future?

10 MR. McKEITHEN: We met with
11 the -- the last time OPA met with the BRT
12 was -- it was about a month, maybe a
13 month and a half ago, but we still
14 haven't seen a schedule for six months.
15 We understand that they may be attempting
16 to put something together, but we still
17 haven't seen one.

18 COUNCILMAN SQUILLA: So you
19 want a six-month schedule out?

20 MR. McKEITHEN: We need a
21 six-month schedule, because in the
22 assessment field, you get that so you can
23 plan your activities around what's going
24 to be heard. So you can address the
25 other things that need to be addressed in

1 4/1/14 - WHOLE - BILL 140144, etc.
2 the assessment profession.

3 COUNCILMAN SQUILLA: So right
4 now you're getting -- are you getting a
5 schedule a week ahead of time, two weeks
6 ahead of time?

7 MR. McKEITHEN: We have cases
8 that are going -- we have a date or two
9 in May, but we don't have the actual
10 cases. So it fluctuates. We might get
11 them a month ahead of time. We might get
12 them a couple weeks ahead of time. It
13 fluctuates.

14 COUNCILMAN SQUILLA: Because
15 it's true too now that you guys are doing
16 that and I think the BRT is now hopefully
17 coordinating with OPA, because as you do
18 these cases, as they give you them, do
19 you review them again and maybe call the
20 resident and say, Well, listen, we can
21 lower this before you go into the BRT to
22 not have them go in front of the Board?

23 MR. McKEITHEN: Well, typically
24 what happens is that once we receive the
25 Board case, if it was an FLR that came

1 4/1/14 - WHOLE - BILL 140144, etc.
2 through and they filed a Board case,
3 we'll review it again and we'll see if
4 there's anything that we might have
5 missed. Oftentimes the biggest
6 difference is that we'll actually get a
7 field inspection. We'll get the
8 opportunity for the property owner to let
9 us in the property and we'll get to see
10 things that --

11 COUNCILMAN SQUILLA: And will
12 you make a deal with them to maybe lower
13 their assessment before the BRT?

14 MR. McKEITHEN: If there is any
15 reduction that can be made, any
16 adjustment, we'll make it then, and
17 they'll determine whether they want to
18 withdraw their Board case or not.

19 COUNCILMAN SQUILLA: So have
20 you done that to date? Has there been
21 any cases where the OPA has actually
22 contacted the person who is going in
23 front of the BRT and actually made the
24 case so they didn't have to go?

25 MR. McKEITHEN: Sure. We've

1 4/1/14 - WHOLE - BILL 140144, etc.

2 had situations like that.

3 COUNCILMAN SQUILLA: So that
4 may really curtail or limit the number of
5 cases in front of the Board, correct?

6 MR. McKEITHEN: Well, once
7 again, that may, but we need -- what
8 would be more efficient, if we had the
9 schedule, we could reach out to those
10 people and --

11 COUNCILMAN SQUILLA: I agree.
12 So now if you go out six months out and
13 you get to them and you make a deal with
14 them ahead of time, they may withdraw
15 five months earlier and then the BRT
16 could then schedule more people for those
17 days and have hearings.

18 MR. McKEITHEN: Possibly, yes.

19 COUNCILMAN SQUILLA: So we can
20 get through the number quicker, because
21 our goal is to get as many appeals heard
22 as possible.

23 MR. McKEITHEN: Now, I don't
24 want to speak for them and what they will
25 be able to do or not.

1 4/1/14 - WHOLE - BILL 140144, etc.

2 COUNCILMAN JOHNSON: Point of
3 information, please.

4 MR. McKEITHEN: But I know that
5 we'll be able to look at those properties
6 ahead of time and possibly get them to
7 withdraw from the BRT.

8 COUNCILMAN SQUILLA: Okay.

9 COUNCILMAN GREENLEE: If we
10 could go back around. Councilman Johnson
11 is next anyway.

12 Councilman Johnson.

13 COUNCILMAN JOHNSON: Yes. I
14 just want to also -- I want to piggyback
15 off of what Councilman Squilla just said.

16 So do you have actual data of
17 residents who you contacted who received
18 a decrease, right, and there was no need
19 for them to go in front of BRT in terms
20 of them appealing their taxes? Do we
21 have that information documented of like
22 how many per district?

23 MR. McKEITHEN: We could get
24 some data like that.

25 COUNCILMAN JOHNSON: If you

1 4/1/14 - WHOLE - BILL 140144, etc.
2 could provide that to the Chair, please.

3 MR. MCKEITHEN: Sure.

4 COUNCILMAN JOHNSON: And the
5 reason why, although this was Councilman
6 Squilla's statement, we meet countless
7 constituents who are in a holding
8 pattern. One, they're either waiting for
9 their response for, one, their appeal and
10 then, two, trying to figure out do you
11 move forward on their old assessment tax
12 bills.

13 Under my understanding, you
14 don't have to pay -- I think under
15 Councilman Squilla's last bill, you will
16 actually pay your old tax bill until you
17 find out if your tax bill has been
18 appealed -- I mean the ruling based upon
19 your appeal, correct?

20 MR. MCKEITHEN: I believe
21 that's how it works. I can't speak to
22 any billing issues.

23 COUNCILMAN GREENLEE: That's
24 correct.

25 Mr. Dubow, that's correct, am I

1 4/1/14 - WHOLE - BILL 140144, etc.
2 right, Mr. Dubow?

3 MR. DUBOW: Yeah. You don't
4 pay interest or penalties.

5 COUNCILMAN JOHNSON: So we just
6 hold off and pay the old one?

7 MR. DUBOW: In the end, you
8 don't have to pay any interest and
9 penalties on any amount.

10 COUNCILMAN JOHNSON: And so
11 moving forward, you talk about processes,
12 and there's a process for review based
13 upon national standards, correct?

14 MR. McKEITHEN: Correct.

15 COUNCILMAN JOHNSON: So in
16 moving forward, what's going to be the
17 exact process to make sure that the
18 assessments -- and you talked about doing
19 them yearly. That's still a
20 possibility -- that we address the
21 accuracy of the assessment. Like I'm
22 glad my colleague from the Great
23 Northeast talked about having some issues
24 in his area, because primarily separate
25 from Councilman Clarke and Squilla and

1 4/1/14 - WHOLE - BILL 140144, etc.

2 Blackwell, we know we're like bombarded
3 with this issue significantly because of
4 our increase in property values, but
5 nevertheless, you talk about processes of
6 review using national standards. Can you
7 lay out to Council -- and let's say we
8 move beyond the numbers at the BRT,
9 because you said I can't tell you what
10 we're going to do for 2015 until we find
11 out -- let's assume you have the numbers
12 from BRT. Let's lay out what these
13 yearly assessments will look like and
14 what will be the national best practices
15 that you will be using, because you
16 talked about national processes --

17 MR. McKEITHEN: Right.

18 COUNCILMAN JOHNSON: -- for
19 review. What are we going to be using
20 for the accuracy of the assessments
21 moving forward? I just want to give one
22 small example.

23 When we would hold town hall
24 meetings, not only in Point Breeze but in
25 other parts of my district, Southwest,

1 4/1/14 - WHOLE - BILL 140144, etc.
2 Center City, Graduate Hospital, some
3 parts of Packer Park, people would talk
4 about how there were inaccuracies on how
5 they believe that their houses were
6 actually assessed. So, for instance, a
7 homeowner 2000 block of Federal Street is
8 assessed at 400,000 on one side of the
9 street, but on the opposite side -- this
10 is a hypothetical scenario, but on the
11 opposite side of the street, at a lower
12 value, because we would see that
13 countless times, and those were the calls
14 we would receive.

15 Moving forward, though, because
16 it's already implemented, what are we
17 going to be doing to assure the accuracy
18 to address such type of issues moving
19 forward and your best practices? Because
20 you talked about you probably don't want
21 to review those five because we have a
22 process based upon a national standard
23 that we use for people to review their
24 case-by-case issues.

25 MR. McKEITHEN: Sure. In our

1 4/1/14 - WHOLE - BILL 140144, etc.
2 typical reassessment practice, we
3 constantly have periods where we review
4 things. After every step; for example,
5 when we do sales validation, we have
6 supervisors, and a lot of them are
7 sitting back here. They consistently
8 review what was done by their particular
9 units. We get down to our reassessments
10 and then we look at the reassessments
11 versus the sales and the current
12 assessments, and we have measurements.
13 And we went through a lot of this last
14 year when we talked about the
15 co-efficient of dispersion and all of
16 that and all the statistical measures.
17 So we have some very valid national
18 standards that we use, but I think the
19 key that you'll have in the next
20 reassessment that we talked about last
21 year was, the next reassessment will be
22 audited by someone that Council
23 recommends. We only ask that it's
24 someone that is IAAO -- and that's the
25 International Association of Assessing

1 4/1/14 - WHOLE - BILL 140144, etc.

2 Officers -- meets their standard.

3 COUNCILMAN JOHNSON: Is this
4 the property assessment consultant?

5 MR. McKEITHEN: The entire
6 reassessment will be audited, and then
7 you'll get a report on what they found
8 and their measurements and things like
9 that.

10 COUNCILMAN JOHNSON: So there's
11 an expense for a million dollars for
12 property assessments.

13 MR. McKEITHEN: No, no, no.
14 That's something different.

15 COUNCILMAN JOHNSON: So
16 elaborate on that property assessment
17 consultant. What is their job going to
18 be for a million dollars?

19 MR. McKEITHEN: That is for
20 someone to come in -- what I'd like to do
21 is enhance our system. I'd like to start
22 down a process of giving our system
23 things that you might not see now that
24 you can see in the future, and a good
25 example of that would be pictures of

1 4/1/14 - WHOLE - BILL 140144, etc.
2 properties, sketches of properties, some
3 of your more difficult properties. I'd
4 like to start down the path of one day
5 having a sketch and a picture for every
6 at least residential parcel throughout
7 the City, and that's for the consultant
8 to start that type of work.

9 COUNCILMAN JOHNSON: So the
10 million dollars is for? I'm trying to
11 wrap -- so this is one person, this is a
12 firm?

13 MR. MCKEITHEN: It's a firm.
14 Typically it's a firm that will come out
15 and take a set of parcels. For example,
16 that we had 20,000 parcels, and I say,
17 Well, I want you to go out and measure
18 and sketch 20,000 residential parcels
19 throughout the City and take a snapshot.

20 COUNCILMAN JOHNSON: How is
21 that separate from the actual assessors
22 who went out and did the assessment? How
23 will that be different moving forward?

24 MR. MCKEITHEN: Well, the
25 assessors go out to capture

1 4/1/14 - WHOLE - BILL 140144, etc.
2 characteristics that are put in a model.
3 The firm --

4 COUNCILMAN JOHNSON: But the
5 million dollar firm will take pictures.

6 MR. McKEITHEN: -- will measure
7 and take pictures so I can do things like
8 load it up, possibly load it up in an
9 application and start down that process.

10 COUNCILMAN JOHNSON: So can't
11 you get a more experienced group of
12 assessors that would actually do both?
13 It seems like if one group is going out
14 to do characteristics, this group is
15 doing data collection -- I'm not going to
16 be smart and just say take pictures, but
17 data collections, which includes taking
18 pictures, that's two separate operations,
19 but it seems like doing somewhat of the
20 same thing.

21 MR. McKEITHEN: Somewhat, but
22 not all. You have to understand there
23 are certain skill sets in measuring
24 certain types of properties. Like we
25 have some very difficult properties here

1 4/1/14 - WHOLE - BILL 140144, etc.
2 in the City that have all types of
3 corners and things like that that I would
4 like to get measured and sketched and get
5 an actual snapshot of those parcels and
6 start down the process with those before
7 I start to spread it out citywide on a
8 citywide basis.

9 COUNCILMAN JOHNSON: And just
10 one last thing. What's the actual dollar
11 amount that's going to be going into the
12 RFP for the upgrading of technology?

13 MR. McKEITHEN: I'd have to get
14 that for you.

15 COUNCILMAN JOHNSON: So we have
16 the million dollar number for the
17 snapshot, picture taking.

18 MR. McKEITHEN: The million
19 dollars is for a measurement, sketch, and
20 snapshot. The RFP is for an entire
21 system that will encompass a lot of that
22 within it possibly. We'll have to see.

23 COUNCILMAN JOHNSON: Okay.

24 Thank you, Mr. Chair.

25 COUNCILMAN GREENLEE: Thank

1 4/1/14 - WHOLE - BILL 140144, etc.

2 you. Thank you, Councilman.

3 If I could sneak one question
4 in here. In your first go-around with
5 Councilman Johnson, you talked about
6 you're particularly going to concentrate
7 on the reassessment where there was
8 activity. Is that a fair statement?

9 MR. McKEITHEN: I'm going to
10 concentrate on the whole City, but
11 normally what happens is that property
12 values won't change for areas where
13 there's no --

14 COUNCILMAN GREENLEE: No sales,
15 right?

16 MR. McKEITHEN: Right.

17 COUNCILMAN GREENLEE: So you're
18 looking at sales.

19 MR. McKEITHEN: Where there
20 aren't sales that are higher than the
21 assessments.

22 COUNCILMAN GREENLEE: But those
23 sales, you'll be raising the assessment
24 for where the property was sold, but
25 probably that whole block or that whole

1 4/1/14 - WHOLE - BILL 140144, etc.
2 area?

3 MR. McKEITHEN: Yeah, that
4 entire area. Normally activity happens
5 in an area. So if an area gets hot; for
6 example, he mentioned Point Breeze. I'm
7 not saying everybody at Point Breeze will
8 be -- so everybody don't call me today,
9 but if we hypothetically take Point
10 Breeze. If Point Breeze got extremely
11 hot and people start buying properties
12 and access --

13 COUNCILMAN JOHNSON: It's
14 there.

15 COUNCILMAN GREENLEE: It didn't
16 get there. It's there.

17 MR. McKEITHEN: -- the current
18 assessments, then those assessments will
19 have to go up.

20 COUNCILMAN GREENLEE: For
21 everyone.

22 MR. McKEITHEN: For everybody,
23 yeah.

24 COUNCILMAN GREENLEE:
25 Councilwoman Reynolds Brown.

1 4/1/14 - WHOLE - BILL 140144, etc.

2 Thank you.

3 Councilwoman.

4 COUNCILWOMAN BROWN: Thank you,
5 Mr. Chairman.

6 Quick followup on the staffing
7 issue and then I'm curious to hear more
8 about the relationship between your
9 office and the BRT.

10 What specific qualifications or
11 credentials are required, minimum, for
12 the tax assessors?

13 MR. PIPER: At this point what
14 the City of Philadelphia has done is
15 raised the level of qualification to at
16 least that of what's required in the rest
17 of the State of Pennsylvania. As of
18 1992, you needed to be certified by the
19 Pennsylvania State Board of Certified
20 Real Estate Appraisers to be an assessor
21 to do appraisals for tax purposes
22 anywhere in Pennsylvania. Philadelphia
23 and Pittsburgh were exempted from that
24 originally. The exemption has been
25 lifted from Pittsburgh, I want to say,

1 4/1/14 - WHOLE - BILL 140144, etc.
2 about eight or nine years ago, and we see
3 pending legislation all the time to lift
4 it from Philadelphia. We got ahead of
5 that and made it a requirement within the
6 City of Philadelphia. So within two
7 years of hire, an entry-level evaluator
8 has to have the same certification, the
9 CPE.

10 COUNCILWOMAN BROWN: I see.

11 MR. PIPER: We've committed to
12 paying for that certification for the
13 courses needed, for the licensing fees,
14 and for the continuing education going
15 forward.

16 COUNCILWOMAN BROWN: Really?

17 MR. PIPER: Yes.

18 COUNCILWOMAN BROWN: Wow. With
19 that said, speak more thoroughly about
20 the relationship with the Board of
21 Revision of Taxes. And let me make sure
22 I understand. It's your responsibility
23 to do the assessment and it's their
24 responsibility to assess or evaluate,
25 examine all appeals, correct?

1 4/1/14 - WHOLE - BILL 140144, etc.

2 MR. McKEITHEN: Right. We set
3 the actual assessments. We set the
4 values for the assessments and then we
5 have a review process called the first
6 level. But when a formal appeal is
7 filed, it's handled by the Board of
8 Revision of Taxes, and the Board of
9 Revision of Taxes has to give us a
10 schedule to say on May 2nd, 20 cases are
11 filed and these are the addresses.
12 Without the addresses, we don't know what
13 to prepare for.

14 Now, in an assessment industry,
15 once the appeals are filed and everything
16 is laid out, you get a schedule of at
17 least several months as to what is going
18 to occur on what date. Because of the
19 issue with how many cases and things like
20 that that the Board will hear, we haven't
21 been able to garnish that schedule. So
22 I'm having to prepare for everything
23 that's filed, not knowing when it's going
24 to be heard, which removes me from any
25 ability to do any work for next year's

1 4/1/14 - WHOLE - BILL 140144, etc.
2 reassessment.

3 COUNCILWOMAN BROWN: I see.
4 Okay. Speak now to the relationship with
5 the Sheriff Department. Speaking
6 actually with a staffer of the Sheriff
7 Department, their number of evictions has
8 upticked, and they are not sure of the --
9 they don't want to say that it's an exact
10 consequence of what we're going through
11 with regards to OPA, but they expect to
12 once they come to offer testimony. So
13 what is the current working relationship
14 with the Sheriff Department?

15 MR. McKEITHEN: We haven't
16 heard anything from -- we haven't heard
17 anything from the Sheriff Department. We
18 heard a lot of theories on the fact that
19 AVI has caused this, that, and the other,
20 but we haven't -- naturally we don't
21 think that all of them are necessarily,
22 but we haven't heard anything from the
23 Sheriff Department.

24 COUNCILWOMAN BROWN: Okay.
25 Since the money collected through the

1 4/1/14 - WHOLE - BILL 140144, etc.
2 property taxes is critically important
3 for the funding of the schools, what
4 method do you use to project revenue
5 accurately considering the appeals, the
6 LOOP program, and the senior tax freezes?
7 (Witness approached witness
8 table.)

9 COUNCILWOMAN BROWN: Hello.

10 MR. DUBOW: OPA actually
11 doesn't have anything to do with the tax
12 revenue projections. Those come from
13 Budget working with Revenue, and in
14 building the budget, we made an
15 assumption about the level of appeals and
16 actually how long they would take and
17 made assumptions about how many
18 homesteads there would be.

19 COUNCILWOMAN BROWN: Stop right
20 there, as Steve Harvey would say. And so
21 did your presumptions stack up to the new
22 reality we're reckoning with?

23 MR. DUBOW: So the original
24 assumptions did not. We modified them
25 for this year's Plan. We assumed that

1 4/1/14 - WHOLE - BILL 140144, etc.
2 appeals would be heard more quickly than
3 they were. So we've adjusted that
4 assumption now and we assumed that
5 appeals will really go through the end of
6 next fiscal year. If they go longer than
7 that, that will create kind of a hole for
8 our budget.

9 COUNCILWOMAN BROWN: And is it
10 fair to assume that those assumptions
11 were made in collaboration with the
12 office that is principally responsible
13 for, Revenue and OPA, for hitting those
14 targets as you just described them?

15 MR. DUBOW: So we talked to OPA
16 about kind of what a typical level of
17 appeals would be and what typical results
18 of appeals would be, but they didn't
19 have -- they weren't involved in actually
20 putting the projections together. We use
21 them kind of as experts to help us frame
22 what the projections would be, but they
23 didn't have anything to do with the
24 projections.

25 COUNCILWOMAN BROWN: Okay. And

1 4/1/14 - WHOLE - BILL 140144, etc.

2 so are you surprised at what we know now
3 to be the case?

4 MR. DUBOW: I think that doing
5 570,000 new assessments and getting
6 22,000 appeals isn't that surprising. I
7 mean, it's not a larger number than we
8 anticipated. I think we're surprised at
9 how long it's taking, but I think there
10 may be some progress on that front.

11 COUNCILWOMAN BROWN: Okay. The
12 bell has rung, so we'll honor the bell.

13 COUNCILMAN GREENLEE: Thank
14 you, Councilwoman.

15 Councilman Henon.

16 COUNCILMAN HENON: Thank you,
17 Mr. Chairman.

18 Mr. Dubow, if you would,
19 please. So just going over quickly some
20 numbers from the union electrician, now
21 elected official who represents the 6th
22 District. So my numbers may be off a
23 little bit. But taking a look at -- just
24 going back to as we started the process
25 with AVI and shift from commercial to

1 4/1/14 - WHOLE - BILL 140144, etc.
2 residential, and I'm reading off of a
3 chart, so just from what the chart is.
4 So commercial seen a decrease in tax
5 revenues of \$55 million and the burden
6 shifted over to residential and like \$71
7 million in revenues as far as --

8 MR. DUBOW: There was a shift.

9 COUNCILMAN HENON: So there was
10 a shift, and I think we all agreed upon
11 that.

12 MR. DUBOW: Yes.

13 COUNCILMAN HENON: By the way,
14 I want to state for the record I also
15 think that we all agreed that the system
16 was broken and it needed to be reassessed
17 and we needed to have a fair and
18 equitable system.

19 MR. DUBOW: And we attempted to
20 put some protections in on the
21 residential side.

22 COUNCILMAN HENON: And the
23 responsible protections are in. And
24 right now we're tweaking some of these
25 things responsibly.

1 4/1/14 - WHOLE - BILL 140144, etc.

2 So my question is, so just from
3 my review of the FLRs initial results, we
4 have a decrease approximately of real
5 property of like a billion dollars,
6 right? So how is that -- how do we make
7 up that money in the overall aggregate
8 come this year? Is it going to be
9 through the 3 to 3 and a half percent
10 increase of property values? How do we
11 make up that kind of money when -- and
12 what's concerning with me is the trend of
13 the reviews. Sixteen percent of the
14 reviews were only in favor of where the
15 burden was shifted towards residents, and
16 the commercial end of it was in excess of
17 40 to 50 percent in favor of commercial
18 and industrial and stores and things like
19 that. And I get some of the small
20 businesses and everything. I mean, I'm
21 sure they're valid outcomes, which is
22 great, but it just seems like there's
23 such a large disparity. And let me get
24 back to my original question. How do we
25 make up that rate?

1 4/1/14 - WHOLE - BILL 140144, etc.

2 MR. McKEITHEN: Can I start on
3 why, if I may.

4 MR. DUBOW: That's fine.

5 MR. McKEITHEN: Part of the
6 reason you're seeing that difference in
7 the shift is because when a commercial
8 first level is heard, we're now getting
9 the information that we asked for prior
10 to the reassessment. And so people tend
11 to come in and give you income and
12 expense documents, rent rolls and things
13 like that. In Pennsylvania, you don't
14 have to give that prior to a
15 reassessment. In other states you do.
16 So we're making those types of
17 adjustments once we actually get the
18 documentation, the documentation that we
19 ask for up front in hand, but go ahead.

20 MR. DUBOW: So we had the
21 results of most of those first-level
22 reviews as we were putting the budget
23 together so that that level of change is
24 actually already built into the budget.

25 COUNCILMAN HENON: So it's

1 4/1/14 - WHOLE - BILL 140144, etc.
2 already built into the budget?

3 MR. DUBOW: Yes.

4 COUNCILMAN HENON: So we don't
5 have to make up whatever calculation that
6 is for the revenue that we -- for the
7 overall aggregate? So if we have \$1.3
8 billion in property revenue coming in and
9 we have a decrease of several millions --

10 MR. DUBOW: So that's built
11 into the budget. If the BRT appeals go
12 differently from how we projected in the
13 budget, that's either going to be an
14 increase or a loss against the budget,
15 and then we'd have to look at how to make
16 up for that. But this part we've already
17 accounted for, first-level reviews.

18 COUNCILMAN HENON: Maybe when
19 we catch up maybe offline, you can -- at
20 another time.

21 My other question -- I know we
22 have a lot, so I want to at least get my
23 two questions in on this. It was more of
24 the bigger concern that I've had
25 question.

1 4/1/14 - WHOLE - BILL 140144, etc.

2 And the other one is when we're
3 talking about the amount for homestead.
4 So there was -- to my calculation, we
5 have roughly about 70,000 qualified
6 homeowners who have not either applied or
7 were granted homestead. I think applied.

8 MR. DUBOW: Yeah. I think it
9 may be a little more than that. I think
10 about 90.

11 COUNCILMAN HENON: It's about
12 90. So 90,000 Philadelphians who were
13 eligible for homestead exemptions have
14 not filled out their paperwork --

15 MR. DUBOW: Right.

16 COUNCILMAN HENON: -- for
17 review.

18 Do we know how many of them are
19 seniors? Because that's a concern.
20 That's a concern of mine and if you were
21 collaborating with the Mayor's Office of
22 Aging, because I think the number --
23 although the senior tax freeze increased,
24 I think that's the ongoing continued
25 pressure of the combination of

1 4/1/14 - WHOLE - BILL 140144, etc.
2 Councilmembers and their district and
3 knowing them, as well as OPA and some of
4 the grassroots efforts we have trying to
5 communicate with our senior groups. So
6 I'm just becoming increasingly concerned
7 that a large portion of those 90,000 are
8 seniors.

9 MS. DRAYER: Well, we did have
10 the -- of the 232,000 that were approved,
11 2,046 were approved through the senior
12 tax freeze. So that's something that we
13 could continue to work with Revenue as
14 far as the people that they have enrolled
15 in the program, but --

16 COUNCILMAN HENON: And I
17 think -- and I said this last year at
18 last year's budget. I mean, we're an old
19 city. I mean, we're on old commonwealth.
20 But as far as the City is concerned, I
21 mean, I have 55 percent of my district is
22 55 and older, and that was a few years
23 ago. So as we move forward -- and there
24 was only a small part of the City seniors
25 that were receiving any kind of services

1 4/1/14 - WHOLE - BILL 140144, etc.
2 that we provide. So I'm just concerned
3 that we -- in addition to the senior
4 freeze, that they haven't filled out
5 their homestead exemption, and for some
6 reason, I don't know if it's bad service
7 or what, we just need to target the
8 seniors a little more aggressively I
9 think with the remaining homestead
10 opportunities that we have.

11 MS. DRAYER: I agree.

12 COUNCILMAN HENON: Great.

13 COUNCILMAN GREENLEE: Thank
14 you.

15 Actually, while you're there,
16 is there any other targeted group that
17 you might be looking at to try to find
18 those other homestead applicants?

19 MS. DRAYER: Well, based on the
20 way that we've been able to map it,
21 knowing the approvals and then the people
22 that we believe are eligible but have not
23 yet applied, there's definitely I think a
24 language barrier.

25 COUNCILMAN GREENLEE: I was

1 4/1/14 - WHOLE - BILL 140144, etc.
2 just going to ask about the language,
3 yeah.

4 MS. DRAYER: So we had created
5 materials in several other languages as
6 well as our call center, which callers
7 can conduct a call in any language. But
8 I think now that we kind of can isolate
9 this population of people who haven't
10 applied, as well as I think more
11 low-income residents that could certainly
12 benefit from this, I think we'll be able
13 to direct our efforts to them.

14 COUNCILMAN GREENLEE: So you're
15 still looking at that kind of stuff.

16 MS. DRAYER: Even more.
17 Correct.

18 COUNCILMAN GREENLEE: Okay.
19 Thank you.

20 Councilman Squilla.

21 COUNCILMAN SQUILLA: Thank you,
22 Mr. Chair.

23 During the appeal process, I
24 know you guys have the assessors going
25 out. Now, when they go, does the BRT use

1 4/1/14 - WHOLE - BILL 140144, etc.

2 assessors to determine what they think
3 the value is?

4 MR. McKEITHEN: Okay. When we
5 have BRT hearings, they may ask us to go
6 out and make an inspection or they may
7 ask us what we think about the property.
8 Is that what you mean?

9 COUNCILMAN SQUILLA: Yes.

10 MR. McKEITHEN: I mean, they'll
11 ask --

12 COUNCILMAN SQUILLA: So they
13 don't really have their own assessors.
14 They just go by what you tell them, why
15 you came up with this particular
16 assessment?

17 MR. McKEITHEN: Yeah. Our ask,
18 how we came up with a value, we'll
19 explain it. We give comparables, and
20 then they ask certain questions of us and
21 they appeal it.

22 COUNCILMAN SQUILLA: Right now
23 I guess are you in the process of -- what
24 is the date we will receive new
25 assessments for next year?

1 4/1/14 - WHOLE - BILL 140144, etc.

2 MR. McKEITHEN: If you got new
3 assessments next year, it would be
4 February, the week of February 15th. It
5 would be mid February.

6 COUNCILMAN SQUILLA: The same?

7 MR. McKEITHEN: Yeah. My goal
8 is to have them come out every year at
9 the same time. That way people get
10 familiar with when this happens.

11 COUNCILMAN SQUILLA: So next
12 year around February 15th we should get
13 most of the -- everybody will get new
14 assessments? Because I know --

15 MR. McKEITHEN: If your
16 assessment changes, you'll get -- if we
17 have a reassessment, okay, that's the
18 first thing. But if we do, if your
19 assessment changes, then you'll get a
20 notice. If it doesn't change, you won't
21 get a notice.

22 COUNCILMAN SQUILLA: Last year
23 at the budget weren't we told that you're
24 going to reassess the City every year?

25 MR. McKEITHEN: That was the

1 4/1/14 - WHOLE - BILL 140144, etc.
2 goal, but that was prior to us having
3 things occur such as the situation with
4 the Board.

5 COUNCILMAN SQUILLA: Right.
6 Well, we didn't believe it last year
7 either, so...

8 MR. McKEITHEN: Well, I tried.

9 COUNCILMAN SQUILLA: It would
10 have been impossible. If you did it --

11 MR. McKEITHEN: Some things are
12 out of my control. I tried.

13 COUNCILMAN SQUILLA: -- you may
14 have been flying around the room if you
15 were able to do that.

16 So if they do get reassessed
17 next year, it would be just changes. And
18 right now you're concentrating I guess
19 just on the appeals at this point?

20 MR. McKEITHEN: Right. All I
21 can do right now is just address the
22 appeals, because I don't know what's
23 scheduled for when going forward in
24 enough time, and so all I can do is just
25 address appeals.

1 4/1/14 - WHOLE - BILL 140144, etc.

2 COUNCILMAN SQUILLA: Now,
3 you're not actively going out reassessing
4 anywhere in the City this year?

5 MR. McKEITHEN: No. We haven't
6 done anything reassessment-wise yet for
7 next year.

8 COUNCILMAN SQUILLA: So our
9 goal at this point moving forward is in
10 2015, very unlikely will there be many
11 changes to assessments?

12 MR. McKEITHEN: Going forward,
13 period. Now that we've done AVI, I doubt
14 very seriously that -- and our initial
15 goal was for every neighborhood that
16 because the assessments were so
17 drastically different from what they were
18 selling for, but now that we're closer,
19 only the areas that are significantly, I
20 would say, moving will actually see a lot
21 of increases, because our assessments, if
22 they hold true and the market doesn't
23 move rampantly -- and I doubt very
24 seriously it moves like it did in the
25 early 2000's -- short of that happening,

1 4/1/14 - WHOLE - BILL 140144, etc.
2 the assessments and the sale prices in a
3 lot of areas will still be pretty much
4 the same and we won't have to make any
5 changes in those areas.

6 COUNCILMAN SQUILLA: So there's
7 not going to be -- I know like last year
8 the goal was to do it every year, do the
9 whole City every year.

10 MR. McKEITHEN: Right.

11 COUNCILMAN SQUILLA: That was
12 the goal, which was really hard to reach.
13 And then we had thought maybe is it
14 possible to do assessments if you're
15 going to be citywide to go through and
16 assess certain areas that you can do.
17 Maybe every four years you would get
18 reassessed depending on there.

19 MR. McKEITHEN: No. See, we
20 can't do it that way. When I say we're
21 doing a reassessment, that means the
22 entire City is being looked at, but only
23 the areas that need changes will change.
24 We can't just look at one area and not
25 look at the entire City. Any time we do

1 4/1/14 - WHOLE - BILL 140144, etc.
2 a reassessment, it will be a
3 comprehensive citywide reassessment, so
4 no one will unfairly not be looked at
5 versus someone else.

6 COUNCILMAN SQUILLA: So unless
7 you do a citywide reassessment, nobody
8 will be changed.

9 MR. McKEITHEN: That's right.
10 Unless they have things like new
11 construction or tear down or some
12 significant permanent work or
13 subdivision, things like that, nobody
14 will be changed.

15 COUNCILMAN SQUILLA: All right.
16 Because it would be illegal to do just --

17 MR. McKEITHEN: It would be
18 illegal to just itemize someone out just
19 because their area was hot and not
20 attempt to get the rest of the City.

21 COUNCILMAN SQUILLA: All right.
22 At this point I know the question was
23 asked before, but out of the, I guess,
24 people that go to the BRT or have
25 appealed to the BRT, do you know how many

1 4/1/14 - WHOLE - BILL 140144, etc.

2 people you were able to change before it
3 got to the Board at this point?

4 MR. McKEITHEN: We'd have to
5 get that. That's a similar report that
6 Mr. --

7 COUNCILMAN SQUILLA: Johnson
8 asked?

9 MR. McKEITHEN: -- Councilman
10 Johnson asked. So we'd have to get that
11 for you.

12 COUNCILMAN SQUILLA: Okay.
13 Can I ask more? I'll come
14 back?

15 COUNCILMAN GREENLEE: If you
16 could, because we have people that lined
17 up again.

18 Councilman Goode.

19 COUNCILMAN GOODE: Thank you,
20 Mr. Chairman.

21 Quick question for the record.
22 During the assessment process, do you
23 know if a property is tax abated or in
24 proximity to another property that's tax
25 abated?

1 4/1/14 - WHOLE - BILL 140144, etc.

2 MR. McKEITHEN: We'll know if
3 there is an abatement on the property.
4 I'll have to ask Mr. Piper to come up and
5 talk about that, but I don't know that we
6 know if it's near something that has an
7 abatement.

8 (Witness approached witness
9 table.)

10 MR. PIPER: So if you're asking
11 about a specific property, we can find
12 out if the --

13 COUNCILMAN GOODE: During the
14 assessment process in general as
15 properties were assessed, did you know
16 whether a property was tax abated or in
17 proximity to another property that was
18 tax abated?

19 MR. PIPER: No.

20 COUNCILMAN GOODE: So you do
21 not know the effect of tax-abated
22 properties on the value of other
23 properties?

24 MR. McKEITHEN: No. We
25 wouldn't know that, I'll be honest. When

1 4/1/14 - WHOLE - BILL 140144, etc.
2 we do a reassessment, we're just looking
3 at properties that have sold, the current
4 market versus the current assessments,
5 and if a property has an abatement, its
6 assessment will increase. But as far as
7 what is located by -- a property being
8 located something with an abatement, we
9 wouldn't pay that any...

10 COUNCILMAN GOODE: Have you
11 heard the contention that tax-abated
12 properties have land values that are
13 lower than they should be?

14 MR. McKEITHEN: Yeah. I've
15 heard some contention about land values
16 in general, but yes. And that's
17 something that we were looking to look to
18 address going forward. We knew that we
19 had gotten questions about the land, and
20 so we knew in some areas we had to look
21 at that.

22 COUNCILMAN GOODE: So exactly
23 how will you handle the analysis of how
24 tax-abated properties affect the
25 assessment system in terms of the

1 4/1/14 - WHOLE - BILL 140144, etc.

2 properties themselves and/or their
3 proximity to tax-abated properties?

4 MR. McKEITHEN: If a property
5 has an abatement, typically it will have
6 a different condition code, because
7 oftentimes those are newer properties.
8 And so its condition code will be
9 different relative to everything else on
10 the particular block. And so generally
11 speaking, going forward, we'll make sure
12 that those properties have a condition
13 code that they warrant and hypothetically
14 they would normally have a higher
15 assessment, hypothetically. It depends
16 on the market, but typically they would
17 have a higher assessment.

18 Now, things that are around it,
19 you know, we don't do any analysis on
20 what's around it, because every property
21 stands on its own. And so we don't do an
22 analysis on whether a property had an
23 abatement and what's around it. We just
24 do whether that individual property's
25 value was what it could sell for and

1 4/1/14 - WHOLE - BILL 140144, etc.

2 whether it's equalized, whether it makes
3 sense relative to the rest of the block.

4 COUNCILMAN GOODE: You've
5 worked in other jurisdictions where there
6 was a tax abatement program?

7 MR. McKEITHEN: Sure.

8 COUNCILMAN GOODE: And did you
9 see an impact of the tax abatement
10 program on the value of properties?

11 MR. McKEITHEN: Sure.
12 Richmond, Virginia is a good example.
13 They had a very active abatement program
14 and it was targeted, though, in areas
15 that they wanted to revitalize.

16 COUNCILMAN GOODE: It was done
17 right?

18 MR. McKEITHEN: And so it was
19 very effective as far as getting those
20 areas back up to par, that and the
21 market.

22 COUNCILMAN GOODE: So the
23 policy was strategic?

24 MR. McKEITHEN: Sure. Yes,
25 sir. And they even since I left -- I've

1 4/1/14 - WHOLE - BILL 140144, etc.
2 been gone for almost ten years now --
3 they have taken it away from areas that
4 they felt -- they reduced the amount of
5 the abatement for certain properties.

6 COUNCILMAN GOODE: Okay. Thank
7 you.

8 Thank you, Mr. Chairman.

9 COUNCILMAN GREENLEE: Thank
10 you, Councilman.

11 Councilwoman Reynolds Brown.

12 COUNCILWOMAN BROWN: Yes.
13 Forgive me for beating a dead horse on
14 this staffing matter, but I have a couple
15 of ideas that I have to work on after I
16 get additional information.

17 What are the minimum
18 requirements prior to enrolling in the
19 certification program?

20 MR. MCKEITHEN: Ms. Daniel will
21 come up and share those.

22 COUNCILWOMAN BROWN: Sure. The
23 general skill set that one should come to
24 the table with prior to enrolling in the
25 program.

1 4/1/14 - WHOLE - BILL 140144, etc.

2 (Witness approached witness
3 table.)

4 MS. DANIEL: The position is,
5 as you know, a Civil Service position, so
6 the specs on that job, it's three
7 qualifiers. One is to have a Bachelor's
8 degree.

9 COUNCILWOMAN BROWN: A
10 Bachelor's degree? That is required,
11 okay.

12 MS. DANIEL: That's one
13 qualification. A Bachelor's degree and
14 one year of experience in the real estate
15 industry. And I think -- I'm not sure of
16 the exact specifics, but I think it's
17 like in a bank or mortgage company or
18 something like that.

19 The other is, I think, six
20 years with a jurisdiction. This is no
21 degree, and it's six years in another
22 taxing jurisdiction like ours. I think
23 that's six years. And then the other
24 is six years as a salesperson, and that's
25 also without a degree.

1 4/1/14 - WHOLE - BILL 140144, etc.

2 COUNCILWOMAN BROWN: Without a
3 degree?

4 MS. DANIEL: Without. So there
5 are three qualifiers. One is with a
6 degree and one year experience and the
7 other is very specific either real estate
8 experience or taxing jurisdiction
9 experience.

10 COUNCILWOMAN BROWN: Okay. All
11 right, then. That's helpful. Thank you.

12 The last question I have here,
13 we have gotten -- my office has gotten a
14 number of cases around vacant land. Can
15 you share with us how vacant land is
16 assessed and what factors are considered
17 in the final assessment, number one? And
18 number two, point me in the direction of
19 the staffer, professional, that handles
20 subdivides. What do you call it?

21 MR. PIPER: Subdivisions.

22 COUNCILWOMAN BROWN: Thank you
23 very much.

24 MR. MCKEITHEN: All right. The
25 staffer that handled subdivisions is

1 4/1/14 - WHOLE - BILL 140144, etc.

2 Vincent Battestelli. So we'll get you --
3 Vincent Battestelli, Jr. is an individual
4 who handles subdivisions, but if you send
5 us something, we'll get whatever you need
6 down to him.

7 Vacant land was looked at with
8 a model that was for residential
9 specifically, was looked at with a model
10 that was provided by Dr. Gillen.

11 COUNCILWOMAN BROWN: Doctor?

12 MR. McKEITHEN: Dr. Kevin
13 Gillen. He helped us with that. And the
14 theory of his model was that vacant
15 land -- well, land values should be
16 looked at not just whether they're vacant
17 but whether they're improved or not. And
18 so sales were looked at starting from
19 Center City and moving out towards the
20 actual neighborhoods, and he devised
21 rates based on sales for, I think, like a
22 five-year period and time-adjusted them
23 to determine what any particular rate
24 should be for any particular area. And
25 then after that, we looked at them to try

1 4/1/14 - WHOLE - BILL 140144, etc.

2 to make sure that they were as equitable
3 as possible.

4 Our biggest problem with vacant
5 land going forward -- and we've already
6 worked on some of this -- is issues with
7 the zoning. When you're looking at
8 vacant land, you want to look at what
9 it's zoned, and he has a theory, and I
10 would somewhat agree, that if you can get
11 a zoning variance with no problem, then
12 zoning really doesn't have as much of an
13 effect as it normally would, and that's a
14 big challenge.

15 Commercially speaking, we
16 looked at sales starting in -- depending
17 on what type of property it was, what
18 type of vacant site it was, whether it's
19 industrial, retail, downtown commercial,
20 and we looked at what has sold over the
21 last couple years and devised rates based
22 on those sales.

23 COUNCILWOMAN BROWN: Okay. So,
24 lastly, given this one-year -- given,
25 first of all, that you had a tall

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2 mountain to climb, unprecedented in
3 nature, and so there are a lot of lessons
4 learned when it's the first time out the
5 door. What top three lessons learned arm
6 you for what you do differently going
7 forward?

8 MR. McKEITHEN: Sure. Time
9 is -- we like to attempt to get the
10 maximum amount of effort out of our time
11 going forward, which is why I keep
12 discussing this issue with the Board, not
13 being able to plan. Once again, our
14 processes have been greatly enhanced from
15 what we were doing in the past to what
16 we're doing now and what we will be doing
17 in the future. And our resources,
18 getting the people.

19 COUNCILWOMAN BROWN: Lack
20 thereof.

21 MR. McKEITHEN: Yeah. Getting
22 the people. One good person can do the
23 work of three that aren't working as
24 well, and if I can continue -- I don't
25 want to just infuse my office with people

1 4/1/14 - WHOLE - BILL 140144, etc.

2 for the sake of having bodies. I want
3 people to be intelligent, knowledgeable,
4 credentialed, and come in willing to work
5 and ready to work. And those are the
6 three things that I think gear us toward
7 success going forward, continuing
8 success. And I'll go so far as to say we
9 had a monumental challenge, I think
10 people don't really realize, coming --

11 COUNCILWOMAN BROWN: To scale.

12 MR. McKEITHEN: Yeah, coming
13 from never having doing assessments
14 comprehensively citywide at all, going to
15 100 percent of market value. That has
16 never been done before, and educating
17 people on the process and things like
18 that versus us now already having a
19 certain knowledge base, experience. And
20 even as a city with the citizens and
21 everyone having a certain knowledge base
22 of how this thing works will go
23 monumentally towards our next
24 reassessment, whenever that is.

25 COUNCILWOMAN BROWN: Okay.

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2 Well, thank you. I would not want to
3 walk in your shoes. It's important work.

4 MR. McKEITHEN: I got rough
5 shoes, yeah. It's the roughest
6 assignment. It's really rewarding, but
7 it's a very rough assignment. But I
8 cherish it, I mean, because what we've
9 done here is historical.

10 COUNCILWOMAN BROWN: Yes, it
11 is.

12 MR. McKEITHEN: And I'm very
13 proud of what we've been able to do and
14 people sitting behind me who work blood,
15 guts, and glory every day to get this
16 done for everyone.

17 COUNCILWOMAN BROWN: Sure.

18 MR. McKEITHEN: Thank you for
19 your support.

20 COUNCILWOMAN BROWN: You're
21 welcome.

22 Thank you, Mr. Chairman.

23 COUNCILMAN GREENLEE: Thank
24 you, Councilwoman.

25 Councilman Henon.

1 4/1/14 - WHOLE - BILL 140144, etc.

2 COUNCILMAN HENON: Thank you,
3 Mr. Chairman.

4 Sounds like a movie.

5 MR. McKEITHEN: It looks like
6 one some days.

7 COUNCILMAN HENON: We should be
8 talking to some producers, and we can
9 make it here. We can make it here.

10 And I know this is historic.
11 You're doing a total reassessment. And I
12 think as Councilman O'Neill has said and
13 other Councilmembers, you have a
14 tremendous amount of work that you have
15 done and need to continue to do. So I
16 commend everybody that's been working
17 real hard dealing with people like us,
18 drilling you, but we're in response to
19 the citizens.

20 MR. McKEITHEN: Sure. I
21 understand.

22 COUNCILMAN HENON: So I think
23 that you're doing a great job.

24 One of the things that I sat
25 and thinking about as we're reassessing

1 4/1/14 - WHOLE - BILL 140144, etc.
2 the entire City is how this kind of
3 communication is being used to our
4 advantage. Are we using this opportunity
5 to update the contact information from
6 the owners and particularly vacant and
7 commercial property where there's
8 misclassification, there's vacant
9 property or abandoned property? Some
10 properties could be commercial since 1968
11 and here there's multi -- it's a
12 multi-residential unit.

13 So are we using this
14 opportunity to update our contact
15 information as a city since we have the
16 technology and we have the, for all
17 intents and purposes, the feet on the
18 street?

19 MR. McKEITHEN: We share
20 information with other departments. I
21 think the Streets Department is one.

22 MR. PIPER: Streets, Revenue.

23 MR. McKEITHEN: Streets,
24 Revenue. So as we gain data -- we go out
25 in the field, we gain data, and every

1 4/1/14 - WHOLE - BILL 140144, etc.
2 time we do a reassessment that involves
3 field inspections, our data gets better.
4 Other departments' data gets better also.
5 So it's sort of a spillover effect. So
6 we share that information as efficiently
7 as we possibly can to everyone.

8 COUNCILMAN HENON: And my
9 follow-up question to that was as we get
10 the new value and by the way of
11 first-level review or some of the
12 assessors that are out on the street, do
13 you communicate with other departments,
14 and you said yes. And hopefully when you
15 give it to Revenue, we can get the tax
16 delinquencies that are out there,
17 especially with vacant land.

18 Viewed as separate groups now,
19 does the accepted and rejected FLRs share
20 common traits, like housing types, lot
21 size, location, use? And I'm getting
22 somewhere with this. So do they all
23 share some commonalities as a result of
24 the first-level reviews? People
25 separately now think they're rejected and

1 4/1/14 - WHOLE - BILL 140144, etc.
2 cases that are rejected and cases that
3 have a positive outcome, I mean, are
4 there commonalities in traits that are
5 similar that you could see as we frame a
6 model moving forward for the reassessment
7 so when you go back out and assess again?

8 MR. MCKEITHEN: Yeah. We have
9 some common issues that -- and as I spoke
10 last year, I stated to Councilman Squilla
11 and Councilman Johnson that we learn a
12 lot during the first-level process.
13 That's why we go through it, because we
14 get an opportunity oftentimes, not every
15 time but oftentimes, to share information
16 with the taxpayer about their particular
17 properties. And so the things that we
18 learn in this particular process will go
19 a long way. And I would belabor and have
20 one of my assistant administrators come
21 up, but I don't -- they can tell you that
22 we learn a lot of things that we can
23 infuse into the next reassessment. It's
24 a constant learning process.

25 COUNCILMAN HENON: So we're

1 4/1/14 - WHOLE - BILL 140144, etc.
2 adjusting the fee to the models moving
3 forward?

4 MR. McKEITHEN: We're adjusting
5 the characteristics of the property, and
6 we know when a model performs better than
7 in other places and we know where we will
8 have to make adjustments.

9 COUNCILMAN HENON: Now, would
10 you anticipate fewer appeals next time
11 out due to these adjustments,
12 hypothetically?

13 MR. McKEITHEN: Hypothetically,
14 that's a key word, because I don't want
15 to prod everybody to just think that they
16 should just go out -- but, yes, I knew
17 just from an experience background that
18 we would have a lot of appeals. Now, we
19 got less than what an industry might say
20 is typical for even doing something like
21 this, which is well over 10 percent when
22 we got under that first level. Overall,
23 I don't think that we may ever get this
24 many, but I don't want to, you know, poke
25 at the hornet's nest, so to speak, and

1 4/1/14 - WHOLE - BILL 140144, etc.

2 think people -- encourage people to

3 appeal just because I said that.

4 Historically or hypothetically, you won't

5 get as many appeals because the values --

6 COUNCILMAN HENON: It's the

7 initial.

8 MR. McKEITHEN: Right. Once

9 again, the market rarely will move in a

10 great fashion and people will see that

11 their assessment is what they think they

12 could get for it.

13 COUNCILMAN HENON: So the COD

14 is a measure of the overall uniformity of

15 the model, right?

16 MR. McKEITHEN: Yes.

17 COUNCILMAN HENON: Are there

18 ways to test the uniformity in

19 neighborhoods?

20 MR. McKEITHEN: Yeah. We can

21 do -- or what we're attempting to do

22 going forward is look at CODs throughout

23 the particular GMAs through the

24 neighborhoods. And so as we do the next

25 reassessment, we will set up things so we

1 4/1/14 - WHOLE - BILL 140144, etc.
2 can look at CODs in those particular
3 areas.

4 COUNCILMAN HENON: Have any of
5 these areas that identified where the
6 model seems particularly error prone and
7 where we might take a look at some of
8 these outside circumstances to what is
9 happening to -- to my colleague's point
10 over here, there are some outside
11 circumstances that would tend to, I
12 guess, influence an error or influence
13 another outcome in a positive way.

14 MR. McKEITHEN: Sure. And
15 that's what I was speaking of when I was
16 saying I haven't been able to get to the
17 reassessment work that I normally would
18 because we are only addressing appeals.
19 Once the appeals get settled and we can
20 get a handle on them and the schedule and
21 things like that, then we'll be more
22 readily available to doing some analysis
23 to see what's going on in particular
24 areas going forward.

25 COUNCILMAN HENON: But I think

1 4/1/14 - WHOLE - BILL 140144, etc.

2 you phrased it as outliners, right?

3 MR. McKEITHEN: Right. Well,
4 we look at outliners and we want to look
5 at typically what is the core of any
6 particular area. So we'll be able to do
7 more of those things if we could get to
8 our annual assessment work, but just
9 can't right now.

10 COUNCILMAN HENON: Got to get
11 through all these appeals first.

12 MR. McKEITHEN: Got to get a
13 schedule, got to get through the appeals.

14 COUNCILMAN GREENLEE: Thank
15 you, Councilman.

16 Councilman Squilla.

17 COUNCILMAN SQUILLA: Thank you,
18 Mr. Chair.

19 Two things. One, you had said
20 about hopefully you will assess areas
21 that are hot, that are going to change.
22 You do the whole city, but you're looking
23 at them. How about areas that are
24 declining?

25 MR. McKEITHEN: Those too.

1 4/1/14 - WHOLE - BILL 140144, etc.

2 Those will be areas that we would look
3 at. We're going to look at anything that
4 is not at, for example, hypothetically,
5 97 percent of market value or has a COD
6 outside of the realm of what's
7 acceptable. So those are areas that will
8 be declining. Those are areas that are
9 increasing as well.

10 COUNCILMAN SQUILLA: So you
11 would have to -- somehow you have it
12 broken down into quadrants?

13 MR. McKEITHEN: Right. We have
14 it broken down into -- we'll set up our
15 system if we can look at it from a GMA
16 perspective.

17 COUNCILMAN SQUILLA: That's
18 small, though, right?

19 MR. McKEITHEN: Right, that's
20 small, and we'll branch it out and then
21 we'll do citywide for all particular
22 types of properties.

23 COUNCILMAN SQUILLA: But you
24 haven't figured that out yet at this
25 point?

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2 MR. McKEITHEN: Right. We
3 can't do any of that work until we get
4 through these appeals.

5 COUNCILMAN SQUILLA: And I know
6 we had asked for that report. If you can
7 break that down by district, the report
8 about the appeals --

9 MR. McKEITHEN: Okay.

10 COUNCILMAN SQUILLA: -- that
11 would be great.

12 Now, when we go and we talk
13 with the PRA and VPRC and we're trying to
14 look at the land values and values of
15 properties, is there a reason why our
16 City departments don't use OPA and they
17 say OPA values are wrong?

18 MR. McKEITHEN: Well, they may
19 look at -- what another department looks
20 at and how they analyze what they look at
21 and why might be different from what
22 we're doing. We're an agency that looks
23 at things for tax purposes and we have
24 certain, as I was stating earlier,
25 guidelines and things like that that we

1 4/1/14 - WHOLE - BILL 140144, etc.
2 have to consider. Other agencies; for
3 example, in any given city, a
4 Redevelopment Authority might be looking
5 at land, but they might be looking at it
6 for what they want to develop it for, not
7 for its current highest and best use.
8 And these are where some of the
9 differences can come in. And so, you
10 know, people don't understand that, by
11 and large, and they might say that, well,
12 OPA and the assessor's office should have
13 this value because this is what we have
14 on it. Well, you have to understand that
15 we have to look at things from our
16 professional perspective on what we do,
17 which is mass appraisal. And we're going
18 to look at the current use, the highest
19 and best use, and we're going to look at
20 things that have sold, not what a
21 developer said he would be willing to pay
22 for it but hasn't yet, things like that.
23 So those are areas where some of the
24 differences come in, and that's where we
25 have a lot of the void.

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2 COUNCILMAN SQUILLA: I mean, it
3 seems like when we go -- because we have
4 that issue now, we're selling a lot of
5 City-owned properties and going through,
6 and it seems like -- we say, Well, how
7 much is it worth? We look it up on OPA,
8 and they say, No, it's not worth that,
9 it's worth a lot more than that. And so,
10 I mean, that's a concern to us too,
11 because if it is worth more than that
12 and --

13 MR. MCKEITHEN: Can I give you
14 a good example of that?

15 COUNCILMAN SQUILLA: Yeah.

16 MR. MCKEITHEN: A great example
17 would be a school. A school on our books
18 right now is a vacant school. It's
19 bricks, it's mortar, it's this amount of
20 square feet, and it's in terrible
21 condition. But when a development
22 authority or somebody looks at it,
23 they're looking at it from the
24 perspective of, I'm going to get the
25 zoning change, I'm going to do this, I'm

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2 going to do that, and I'm going to ask
3 for this and that. And so when they
4 start doing that and when they have done
5 that, then we will revise the value. But
6 a lot of conversations I had in a lot of
7 cities about potentially doing things to
8 a lot of properties and if we acted upon
9 that without it actually occurring, then
10 you have the opposite, a lot of furious
11 people about a lot of properties that
12 never developed and we value them as
13 though they had been already, and that
14 would be wrong, from our professional
15 perspective.

16 COUNCILMAN SQUILLA: So you
17 were saying basically you would error on
18 the side of low.

19 MR. McKEITHEN: We're going to
20 error on the side of what is it right now
21 and we're going to error on the side of
22 what is its zoning and what is it legally
23 able to be right now, and that's a
24 vacant, boarded-up school.

25 COUNCILMAN SQUILLA: So say it

1 4/1/14 - WHOLE - BILL 140144, etc.
2 was a lot, a vacant lot, or an abandoned
3 house. So if a vacant lot was there and
4 the City was looking at it to sell it,
5 say it was maybe City-owned or maybe it's
6 owned by an individual who is not paying
7 taxes on it, your assessment of that lot
8 is just an empty lot. So if the City
9 wanted to sell it, we would what?

10 MR. McKEITHEN: What we look at
11 with that empty lot is, is it
12 residentially zoned like all the other
13 properties on the block, it just happens
14 to be empty; what are the values of all
15 of the similar zoned properties that are
16 similar size and everything on that
17 particular block; what are the sales that
18 have occurred in that area to dictate to
19 us what that value could be from sales
20 that have occurred in the past. What
21 somebody else might look at it is, well,
22 we're going -- we got a verbal commitment
23 from such-and-such to sell these at this
24 particular rate, and that's where they'll
25 start, but we don't have that yet,

1 4/1/14 - WHOLE - BILL 140144, etc.

2 because it hasn't happened yet.

3 An assessment is driven, by and
4 largely, on a lot of instances as to what
5 has happened in the past and what
6 potentially can happen through its zoning
7 and things like that. For example, a
8 boarded-up house, if boarded-up houses
9 are selling because people think that
10 that neighborhood is going to take off,
11 then they're buying boarded-up houses at
12 that rate. But they're buying them at
13 that rate, not at the rate five years
14 from now that people think they'll be.

15 COUNCILMAN SQUILLA: All right.
16 So one last thing before you move on. At
17 the end of the day, you're not assessing
18 it for what you think it could be sold
19 for?

20 MR. MCKEITHEN: We're assessing
21 it for what we think it could be sold for
22 based on information that has occurred
23 already, not for what --

24 COUNCILMAN SQUILLA: What I'm
25 trying to get at is, it seems like you're

1 4/1/14 - WHOLE - BILL 140144, etc.
2 basing it for what it could be sold for.
3 When the City goes to sell it, totally
4 disagrees with your numbers on
5 everything. So I'm trying to understand
6 when we're doing it for the tax purposes
7 and people paying taxes, they're saying,
8 Yeah, but that's what OPA says, so we
9 have to pay that amount, but when the
10 City goes to sell it, they're saying, You
11 can't go by OPA's number, we have a LAMA
12 system, we have a system that does a
13 better job, and we go through there and
14 we'll have an exact number that we want
15 for that property. That's the confusing
16 part when -- we're telling the residents
17 one thing, but then we're telling other
18 people something different when the City
19 wants to sell something.

20 MR. MCKEITHEN: We looked at --
21 I know in one particular instance we
22 looked at a model that was devised by one
23 of the agencies, and they had things in
24 there that we typically would not
25 consider as a profession. So those are

1 4/1/14 - WHOLE - BILL 140144, etc.

2 some of the things that would make the
3 difference in what an actual price would
4 be.

5 Another good example would be
6 speculation. When people come in, you
7 got a high price buyer who is just trying
8 to buy up a block and he's got to have
9 that block. I don't want to spill that
10 rate over into everybody else in the
11 neighborhood.

12 COUNCILMAN SQUILLA: You're not
13 spilling --

14 MR. McKEITHEN: But that's what
15 we have to consider. Equalization as
16 well as sale price mean a lot in our
17 profession.

18 COUNCILMAN SQUILLA: Why don't
19 we just -- if the City is coming up with
20 values for their parcels of what it's
21 worth, why don't we just use that?

22 MR. McKEITHEN: I just got some
23 appraisals of some schools that are being
24 discussed, and so we're looking at those
25 appraisals, and there's a good chance

1 4/1/14 - WHOLE - BILL 140144, etc.
2 we'll use the data for those appraisals.
3 And, you know, two professions, two
4 different professions, looking at things
5 for two different reasons that mean two
6 different values. We're for tax
7 purposes.

8 COUNCILMAN SQUILLA: But we
9 want to pay taxes on -- this AVI was a
10 fair, accurate system, correct?

11 MR. McKEITHEN: Yes.

12 COUNCILMAN SQUILLA: So we want
13 to pay taxes on the fair, accurate value
14 of a property. That's the goal.

15 MR. McKEITHEN: But also
16 understand too that this was the first
17 year of AVI, and we have some things that
18 we know --

19 COUNCILMAN SQUILLA: I wanted
20 to try to give you four years, if you
21 remember. It didn't work out.

22 MR. McKEITHEN: We want to make
23 it -- it will get better year after year.
24 As we do reassessments, it will get
25 better as we learn and as we are able to

1 4/1/14 - WHOLE - BILL 140144, etc.

2 obtain things to help us with those
3 values.

4 COUNCILMAN SQUILLA: Thank you.

5 COUNCILMAN GREENLEE: Okay.

6 Thank you, Councilman.

7 Councilman Henon.

8 COUNCILMAN HENON: Last

9 question. Thank you, Chairman.

10 Just last question. It's just
11 over the applications for homestead and
12 the LOOP. I had a few people, not too
13 many, but a few people told me that they
14 were denied filling out their basic
15 information. Their basic information is
16 pretty basic. It's simple. How is this
17 information inputted into the computer
18 system where they are either -- it's
19 either accepted or denied? Is it scanned
20 in or is it physically data-inputted into
21 a computer system?

22 MS. DRAYER: The applications
23 are scanned in and then we manually
24 review the application.

25 COUNCILMAN HENON: Manually

1 4/1/14 - WHOLE - BILL 140144, etc.
2 review. So there's a few folks that had
3 contacted my office, and I know more so
4 in other districts have been refused
5 because, let's just say, maybe the
6 scanner didn't read it correctly. So if
7 somebody put in January 4th as opposed to
8 1/4, it was denied or it was unfounded or
9 rejected. I mean, I don't remember what
10 the terminology is that you use. One,
11 has that been brought to your attention?
12 And, two, if it is, is the system
13 correcting itself?

14 MS. DRAYER: Well, that's why
15 we manually review since we know that the
16 scanning does a fairly good job of
17 picking up handwriting, but sometimes
18 even the applicant could put the wrong
19 OPA number. So that's why we manually
20 review each application, just to make
21 sure if they're being denied for
22 incomplete --

23 COUNCILMAN HENON: Incomplete,
24 that's it.

25 MS. DRAYER: -- something

1 4/1/14 - WHOLE - BILL 140144, etc.
2 required has been left off. But, again,
3 that's what we're going through the
4 application for.

5 COUNCILMAN HENON: And, again,
6 as I stated earlier, I'm just really
7 concerned with the seniors in the City
8 filling out -- even though it's basic
9 information, you know, maybe their
10 writing isn't as it was when they filled
11 out other applications previous, but it's
12 not reading -- it's coming out incomplete
13 and they're being denied because of it.
14 And I know that the information may be
15 there, because it's simple and it's
16 basic. It's just not being read
17 correctly by the program.

18 MS. DRAYER: Well, I mean, so
19 it does -- the information gets scanned
20 in and it's populated into a spreadsheet,
21 but then we actually have the actual
22 image of the application. So that's
23 helpful. If something doesn't look right
24 on the spreadsheet, we can go to the
25 actual image and that captures --

1 4/1/14 - WHOLE - BILL 140144, etc.

2 COUNCILMAN HENON: So when it's
3 brought to our attention, we just call
4 the office and we just have you guys take
5 a look at the micro picture of it.

6 MS. DRAYER: Right. And I know
7 we've worked with many Council offices.
8 I don't doubt that there are, you know,
9 applications that perhaps we've missed
10 something, and that's why we're always
11 happy to work with the offices and
12 review.

13 COUNCILMAN HENON: In your free
14 time.

15 MS. DRAYER: Right.

16 COUNCILMAN HENON: I would hope
17 you get a chance to just take a look at
18 those who come out incomplete. So you
19 probably have that data ready and
20 available. So you review all those who
21 are incomplete. Because I know some of
22 the seniors and it's a generational thing
23 or most people don't fight for
24 themselves, and that's what we're here to
25 do. We're here to help fight for people

1 4/1/14 - WHOLE - BILL 140144, etc.

2 to make sure that things are looked at
3 thoroughly, and it could be a simple
4 oversight, of course.

5 MS. DRAYER: And that is one of
6 the reasons we've also pushed -- we have
7 pushed the hotline, that it's
8 particularly helpful for seniors or for
9 people who perhaps English is not their
10 first language, that they can do the
11 application over the phone. And I know
12 that was helpful for a lot of seniors
13 that they could -- they didn't have to do
14 the actual paper application.

15 COUNCILMAN HENON: I'm just
16 looking on one of the budget pages here.
17 It has your Integrated Property Valuation
18 and Information Systems. Is that the
19 system that you're dealing with in the
20 office? It's just a major objective.

21 MR. McKEITHEN: I'm sorry.
22 What is that?

23 COUNCILMAN HENON: It's just a
24 simple major objective.

25 MR. McKEITHEN: Yeah. That's

1 4/1/14 - WHOLE - BILL 140144, etc.

2 the system that I'm talking about about
3 us getting the RFP and everything.

4 COUNCILMAN HENON: Oh, that is?

5 MR. McKEITHEN: Yeah.

6 COUNCILMAN HENON: Okay.

7 Great. Well, thank you.

8 MS. DRAYER: Sure.

9 COUNCILMAN GREENLEE: Thank
10 you.

11 Ma'am, don't go anywhere for a
12 second. Let me follow up on that.

13 Were you finished? I'm sorry,
14 Councilman.

15 COUNCILMAN HENON: Yes,
16 finally. Thank you.

17 Thank you all for your time.

18 COUNCILMAN GREENLEE: What I
19 wanted to -- just so I'm clear, so
20 anything that is first -- if it's
21 rejected by the computer, it is gone over
22 manually?

23 MS. DRAYER: It is.

24 COUNCILMAN GREENLEE: Before a
25 denial or an incomplete notice is sent

1 4/1/14 - WHOLE - BILL 140144, etc.

2 out?

3 MS. DRAYER: It is, only
4 because we found that while the scanning,
5 like I said, it does pick up the
6 information fairly well, there may be an
7 area if perhaps the handwriting is not
8 clear or it doesn't read the information
9 correctly that we're taking a look that
10 it may not be picking up the information.
11 So that's why we --

12 COUNCILMAN GREENLEE: No. I
13 think it's good that you're doing it, but
14 I think we were told earlier that's not
15 the way it was. So anything before it's
16 sent out as incomplete, it's gone over
17 manually? Real eyes are looking at it;
18 is that what you're saying?

19 MS. DRAYER: That's correct.

20 COUNCILMAN GREENLEE: Thank
21 you.

22 Councilman Squilla.

23 COUNCILMAN SQUILLA: Yes. Real
24 quick too, just to piggyback on
25 Councilman Henon's. Your office has been

1 4/1/14 - WHOLE - BILL 140144, etc.
2 great, because we drive you crazy over
3 there with constant e-mails and calls,
4 and you get back to us. Not always the
5 answers we want, but at least you get
6 back to us and help us out to help the
7 constituents.

8 I know initially it seemed like
9 the problems were with commas and other
10 things associated with certain forms. I
11 mean, that was basically with the LOOP.
12 And nobody knew you weren't supposed to
13 put these added things in there, so they
14 were getting rejected. But now it seems
15 like we're getting a good handle on how
16 that works.

17 Initially, though, weren't the
18 letters just going out automatically from
19 the system to the individuals?

20 MS. DRAYER: Is this for the
21 homestead or for LOOP?

22 COUNCILMAN SQUILLA: For LOOP.

23 MR. McKEITHEN: Ms. Waxman will
24 come up and answer that.

25 (Witness approached witness

1 4/1/14 - WHOLE - BILL 140144, etc.
2 table.)

3 MS. WAXMAN: Hi. I'm Marisa
4 Waxman. I'm an Assistant Finance
5 Director and Manager of the LOOP program.

6 And, yes, initially we were
7 automating part of that process for the
8 first couple of batches. About three
9 weeks into the processing, we realized
10 that we wanted to look at everything that
11 was flagged incomplete manually before we
12 then went out, so we figured out what
13 exactly was incomplete. That let us
14 catch things, not so much the commas but
15 sometimes to do the calculation of
16 meeting household income, we needed a
17 number for the number of people in
18 household and a number for your income,
19 and it's very hard for us to divide me,
20 my two daughters, and my cat by Social
21 Security and a pension. And so we were
22 able -- that really tripped up the
23 computer. But now anything that comes in
24 incomplete has been eyeballed by our
25 staff.

1 4/1/14 - WHOLE - BILL 140144, etc.

2 COUNCILMAN SQUILLA: We do
3 appreciate that, because I know it was
4 causing major concerns early on. When
5 people were getting rejected, we were
6 getting a ton of calls, but, again, you
7 have been great getting back to us. I
8 know you think we're a pain.

9 MS. WAXMAN: No. You guys are
10 great.

11 COUNCILMAN SQUILLA: You guys
12 are doing your job over there, and we do
13 appreciate it.

14 MS. WAXMAN: Thanks. And one
15 more thing to add about the incompletes.
16 Any of the denials that have been sent
17 out since the deadline, if the reason for
18 denial was incomplete, we included an
19 application amendment to give folks
20 another shot at filling that out, and we
21 have sort of increased the training at
22 our call center to really walk folks
23 through step by step. Your staff has
24 been tremendous. All the Councilmembers'
25 staffs have come to the trainings,

1 4/1/14 - WHOLE - BILL 140144, etc.
2 watched the training videos, so that as
3 many people as possible have been able to
4 help folks figure out exactly what needs
5 to go on those forms so we can get them
6 into the program.

7 COUNCILMAN SQUILLA: And wasn't
8 it only ten days, though, you had ten
9 days to get it back?

10 MS. WAXMAN: To get an
11 application amendment back, and that's
12 because as much as possible, we were
13 trying to get folks an answer before
14 yesterday's real estate tax due date of
15 whether or not they'd been approved or
16 denied. The further we pushed the
17 processing on those, the longer it will
18 be before folks know exactly how much
19 they need to pay. So we're very mindful
20 of that. If folks do have a problem,
21 they do still have the option of
22 appealing to the Tax Review Board, and
23 they have 60 days from the date of their
24 denial to do that. So if something falls
25 outside that ten-day window, they do

1 4/1/14 - WHOLE - BILL 140144, etc.

2 still have another option.

3 COUNCILMAN SQUILLA: All right.

4 Thank you. Thank you for putting up with
5 us too, because I know we can probably be
6 a little demanding on your time.

7 But one last question. I know
8 over the Five Year Plan it was calculated
9 sort of an increase at 3 percent each
10 year in real estate revenue coming in.
11 Is that something that we're looking to
12 continue with this year?

13 MR. DUBOW: In '15?

14 COUNCILMAN SQUILLA: Yes.

15 MR. DUBOW: In '15 the
16 complication goes back to the appeals
17 question. So because the appeals
18 prevented us -- appeals process prevented
19 us from doing a full assessment, we're
20 really not counting on the 3 percent
21 growth. The actual growth in the base is
22 about 1.3 percent, and that's just from
23 new construction and major improvements.
24 We do think, though, that what you'll see
25 in terms of growth in the budget, the net

1 4/1/14 - WHOLE - BILL 140144, etc.
2 will be higher than that because some of
3 the appeals will be resolved next year,
4 and we kind of counted them as all lost
5 for this year. So to the extent that
6 they're not completely granted, you'll
7 see some gain in market value, which will
8 get the total, I think, up to like 2.7,
9 in that range.

10 COUNCILMAN SQUILLA: Now, I
11 know we had calculated -- we had included
12 in the budget for appeal losses. Do we
13 have an estimate moving forward what we
14 believe the appeal losses may be
15 considering the number of appeals?

16 MR. DUBOW: I think you will
17 probably go back to the old -- yeah. So
18 kind of back to where the level of appeal
19 losses used to be before -- we assumed a
20 50 percent increase for '14, and starting
21 in '16, we'll go back to the old level of
22 appeal losses.

23 COUNCILMAN SQUILLA: And that
24 was?

25 MR. DUBOW: Like 20 million.

1 4/1/14 - WHOLE - BILL 140144, etc.

2 COUNCILMAN SQUILLA: About 20
3 million?

4 MR. DUBOW: Yes.

5 COUNCILMAN SQUILLA: And so we
6 added 30 million for this year, correct?

7 MR. DUBOW: Yes.

8 COUNCILMAN SQUILLA: And do you
9 think we'll hit that?

10 MR. DUBOW: We will I think
11 because people who have appealed will pay
12 the amount from last year instead of this
13 year's amount. So I think we'll probably
14 go beyond the 30 this year.

15 COUNCILMAN SQUILLA: But
16 hopefully if we get most of these
17 hearings done and we get the coordination
18 done so that OPA could reach out to some
19 of these folks and get that all done,
20 they will eventually pay --

21 MR. DUBOW: They should come
22 back probably in '15, right.

23 COUNCILMAN SQUILLA: Well, by
24 the end of this year. You're talking --
25 you would have everything by June 30th?

1 4/1/14 - WHOLE - BILL 140144, etc.

2 MR. DUBOW: In the original
3 projection.

4 COUNCILMAN SQUILLA: So that
5 we're using that money up until June
6 30th. That will be used from the budget
7 for the appeal losses, that money will be
8 used up?

9 MR. DUBOW: Right.

10 COUNCILMAN SQUILLA: And how
11 about as far as the homestead? What was
12 the --

13 MR. DUBOW: The original
14 assumption was about 270,000 homesteads.
15 Now we're about 230. So that helps
16 offset some of the loss from the appeals.

17 COUNCILMAN SQUILLA: And how
18 about as far as the LOOP?

19 MR. DUBOW: LOOP we had 20
20 million. Right now we're looking like
21 we're in the \$12 to \$13 million range.

22 COUNCILMAN SQUILLA: So that's
23 also --

24 MR. DUBOW: That will also help
25 offset the appeal loss. They won't

1 4/1/14 - WHOLE - BILL 140144, etc.

2 totally offset it. I mean, there will
3 still be some loss.

4 COUNCILMAN SQUILLA: And wasn't
5 there \$10 million for commercial?

6 MR. DUBOW: I think there were
7 discussions about that. I don't think
8 that ever --

9 COUNCILMAN SQUILLA: Because I
10 think originally there was going to be, I
11 think it was, \$30 million for LOOP or
12 gentrification and they knocked it down
13 to 20 and threw 10 in for commercial.

14 MR. DUBOW: And I think there
15 may have been some tradeoff with
16 homestead, but it was homestead plus 20
17 is where we wound up.

18 COUNCILMAN SQUILLA: The total
19 homestead was how much?

20 MR. DUBOW: It was 270,000
21 times like \$400 was the original.

22 COUNCILMAN SQUILLA: Okay. So
23 now that has to be in the budget every
24 year, correct?

25 MR. DUBOW: That's correct.

1 4/1/14 - WHOLE - BILL 140144, etc.

2 COUNCILMAN SQUILLA: Will there
3 be an increase added, a couple percentage
4 points, each year for people who didn't
5 make it or you don't know yet?

6 MR. DUBOW: I think we've kind
7 of held it flat, but that may go up over
8 time.

9 COUNCILMAN SQUILLA: Okay.
10 Because obviously the gentrification will
11 drastically go down. I don't think we're
12 going to see, unless Mr. McKeithen is
13 going to go in and triple assessment next
14 year, I don't think we'll see that. Many
15 won't be --

16 MR. DUBOW: We won't see more.
17 But people who are already in it will
18 stay. We won't see an increase.

19 COUNCILMAN SQUILLA: So that
20 will not increase.

21 MR. DUBOW: I don't think so.

22 COUNCILMAN SQUILLA: Okay. All
23 right. Well, thank you very much. Thank
24 you for your time and appreciate your
25 help.

1 4/1/14 - WHOLE - BILL 140144, etc.

2 COUNCIL PRESIDENT CLARKE:

3 Thank you, Councilman.

4 Councilman Greenlee, I want to
5 thank you for sitting in. I had some
6 very important meetings that we had to
7 have.

8 I have about 28 questions I
9 need to ask you. I'm just kidding.

10 MR. DUBOW: That was the
11 meanest April Fool's joke of the day.

12 COUNCIL PRESIDENT CLARKE:
13 April Fool's. No. I'm sure pretty much
14 every question imaginable has been asked
15 today. So there are no other names teed
16 up, so I want to thank you very much for
17 your testimony.

18 MR. MCKEITHEN: Thank you, sir.

19 COUNCIL PRESIDENT CLARKE:

20 Thank you.

21 Council will stand in recess
22 until Wednesday, April 2nd, at 10:00
23 a.m., at which time we will reconvene in
24 Room 400.

25 Thank you.

1 4/1/14 - WHOLE - BILL 140144, etc.

2 (Committee of the Whole

3 recessed at 3:55 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

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