

Committee Of The Whole
April 6, 2016

COUNCIL OF THE CITY OF PHILADELPHIA
COMMITTEE OF THE WHOLE

Room 400, City Hall
Philadelphia, Pennsylvania
Wednesday, April 6, 2016
10:38 a.m.

PRESENT:

COUNCIL PRESIDENT DARRELL L. CLARKE
COUNCILWOMAN CINDY BASS
COUNCILWOMAN JANNIE L. BLACKWELL
COUNCILMAN ALLAN DOMB
COUNCILMAN DEREK S. GREEN
COUNCILMAN WILLIAM K. GREENLEE
COUNCILWOMAN HELEN GYM
COUNCILMAN BOBBY HENON
COUNCILMAN CURTIS JONES, JR.
COUNCILMAN KENYATTA JOHNSON
COUNCILMAN DAVID OH
COUNCILWOMAN CHERELLE L. PARKER
COUNCILWOMAN BLONDELL REYNOLDS BROWN
COUNCILWOMAN MARIA D. QUINONES-SANCHEZ
COUNCILMAN MARK SQUILLA
COUNCILMAN AL TAUBENBERGER

BILLS: 160170, 160171, 160172
RESOLUTIONS: 160180

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2 COUNCIL PRESIDENT CLARKE: Good morning.
3 We are going to start.

4 This is the Public Hearing of the
5 Committee of the Whole regarding Bills No.
6 160170, 160171, 160172 and Resolution No.
7 160180. Mr. Stitt, please read the titles
8 of the bills and resolution.

9 THE CLERK: Bill No. 160170: An
10 ordinance to adopt a Capital Program for the
11 six Fiscal Years 2017-2022 inclusive.

12 Bill No. 160171: An ordinance to adopt
13 a Fiscal 2017 Capital Budget.

14 Bill No. 160172: An ordinance adopting
15 the Operating Budget for Fiscal Year 2017.

16 Resolution No. 160180: Resolution
17 providing for the approval by the Council of
18 the City of Philadelphia of a Revised Five
19 Year Financial Plan for the City of
20 Philadelphia covering Fiscal Years 2017
21 through 2021, and incorporating proposed
22 changes with respect to Fiscal Year 2016,
23 which is to be submitted by the Mayor to the
24 Pennsylvania Intergovernmental Cooperation
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1 Authority (the "Authority") pursuant to the
2 Intergovernmental Cooperation Agreement,
3 authorized by an Ordinance of this Council
4 approved by the Mayor on January 3, 1992
5 (Bill No. 1563-A), by and between the City
6 and the Authorized.

7 COUNCIL PRESIDENT CLARKE: Thank you,
8 Mr. Stitt.

9 Today we continue the Public Hearing of
10 the Committee of the Whole to consider the
11 bills read by the clerk that constitute
12 proposed operating and capital spending
13 measures for Fiscal 2017, a Capital Program,
14 a forward looking Capital Plan for Fiscal
15 2017 through Fiscal 2022.

16 Today we will hear testimony on the
17 following departments: Finance, City
18 Treasurer, Sinking Fund and OPA.

19 Mr. Stitt, the first person to testify
20 from the Administration is?

21 THE CLERK: Rob Dubow, Director of
22 Finance.

23 COUNCIL PRESIDENT CLARKE: Thank you,
24 sir.

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1 (Witness approaches Table.)

2 Good morning.

3 MR. DUBOW: Good morning.

4 COUNCIL PRESIDENT CLARKE: Please.

5 MR. DUBOW: Good morning, Council
6 President Clarke and Members of City
7 Council. I'm Rob Dubow, the Director of
8 Finance. And I'm pleased to provide
9 testimony on the Office of Director of
10 Finance's FY 17 Operating Budget. Joining
11 me at the table today is Cathy Paster, First
12 Deputy Director of Finance. There are also
13 representatives from the various divisions
14 of the Office of Director of Finance.

15 The Office of Director of Finance is
16 charged with overseeing the City's financial
17 accounting and budgetary functions including
18 establishing fiscal policy guidelines,
19 overseeing the City's budget and financial
20 management programs and recording and
21 accounting all of the City's activities.
22 The proposed budget for the Office of
23 City Director -- Office the Director of
24 Finance supporting a number of departments
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1 and divisions and representatives of those
2 divisions are here.

3 In the next section you see we go
4 through what our plans are for FY17. I
5 won't read all of those, but you have them
6 there. Our total budget which also includes
7 funding for benefits citywide totals 1.4
8 billion. That's an increase of 40.7 million
9 over FY16 estimated obligations. The
10 increase is caused by a \$49 million increase
11 in fringe benefits.

12 In the core finance budget, there's a
13 decrease of about 3.2 million. And that's
14 mostly for moving functions over to the new
15 Office of Chief Administrative Officer.

16 And with that --

17 COUNCIL PRESIDENT CLARKE: The last
18 part?

19 MR. DUBOW: Oh, there is a decrease of
20 about 3.3 million in the budget. And most
21 of that is moving functions over to the
22 Chief Administrative Officer. So, we had
23 units that were in our -- in Finance that
24 have moved over.

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1 COUNCIL PRESIDENT CLARKE: All right.
2 We thought you were hiding money for
3 contracts, municipal contracts.

4 MR. DUBOW: We would never do that.

5 COUNCIL PRESIDENT CLARKE: That's what
6 we would do in the old days.

7 MR. DUBOW: In the old days, but we
8 don't do that anymore.

9 COUNCIL PRESIDENT CLARKE: All right.

10 MR. DUBOW: And with that, I will
11 conclude my testimony and are happy to
12 answer any questions.

13 COUNCIL PRESIDENT CLARKE: Okay. Sorry.
14 We good?

15 MR. DUBOW: Yeah.

16 COUNCIL PRESIDENT CLARKE: All right.
17 Thank you. Had a couple of quick ones and
18 then do some follow ups.

19 One, I want to go back to earlier
20 conversation on the sugar tax. And I'm
21 asking you these questions because the tax
22 bills are further -- further back in the
23 budget process. Want to get some of this on
24 the record now.

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1 One of the issues is that there was the
2 consistent reference to Berkeley, California
3 as the only municipality that currently has
4 such a proposal. And I just wanted to
5 outline -- I'm not asking you for a
6 response -- but to outline the differences
7 in Berkeley, California --

8 MR. DUBOW: Right.

9 COUNCIL PRESIDENT CLARKE: -- and the
10 City of Philadelphia. It is clearly not
11 apples to apples, may not even be apples and
12 oranges.

13 As an example, as we all know, that
14 Berkeley is much smaller than the City of
15 Philadelphia. The City of Philly is
16 1.5 million. Berkeley is 118,000. Not even
17 the size of my council district. The
18 demographics on the population in the City
19 of Philadelphia is 41 percent White,
20 43 percent African-American and 6.3 percent
21 Asian and 12 percent Hispanic, not that that
22 means anything, but that's just the
23 demographics. In Berkeley it's 59 percent
24 White, 10 percent African-American,
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1 19 percent Hispanic -- I'm sorry, 19 percent
2 Asian and 10 percent Hispanic.

3 What does to some degree somewhat
4 relevant to the issues with respects to
5 taxes, the median home value in the City of
6 Philadelphia is around 143,000; but in
7 Berkeley it's 719,000. So, it's clearly a
8 city that has a lot more wealth. And the
9 median gross rent in Philadelphia is around
10 \$915; and in Berkeley it's 2,851. The
11 median household income in Philadelphia is
12 37,400; and in Berkeley it's 65,000.

13 So, I say all that to say that when we
14 use comparables on whatever the issue is, we
15 tend to like to have a comparable
16 environment to do an analysis on usage or
17 taxes or anything that we do here. And I
18 understand you can't use what you don't have
19 because there's no other municipality that's
20 comparable to the City of Philadelphia that
21 has such a tax.

22 I just wanted to put that on the record.
23 Not necessarily asking you for a response.

24 MR. DUBOW: Got it. We compared to
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1 there and to Mexico, too, because those are
2 the two examples we knew of where it had
3 been implemented. And looked at, you know,
4 business behavior and looked at a wide range
5 of how there are reactions to it.

6 COUNCIL PRESIDENT CLARKE: Okay. There
7 were a number of questions. And I don't
8 think we got a response as yet. Who will
9 the tax impact? We haven't gotten a
10 specific answer yet. And a lot has to do
11 with where the product is. And, I mean,
12 without doing a real detailed analysis, I
13 think most people understand that the
14 options in certain neighbors are different
15 than the options in other neighborhoods.

16 In the lower income neighborhoods, it
17 tends to be less options in terms of
18 product.

19 MR. DUBOW: Right. And we understand,
20 too, that that's where the advertising is
21 targeted which is part of what happens,
22 also.

23 COUNCIL PRESIDENT CLARKE: Pardon me?

24 MR. DUBOW: We understand, too, that's
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1 part of where the advertising is targeted
2 for these products so that drives it, too.

3 COUNCIL PRESIDENT CLARKE: I'm just
4 talking about the product. I don't know the
5 advertisement. I mean, I guess you
6 advertize a product you have in your store.
7 But the reality is, is that they tend to be
8 in lower income neighborhoods -- they don't
9 tend to be, they are in lower income
10 neighborhoods, the lack of choices as it
11 relates to products. Okay.

12 This issue about, I guess, enforcement.
13 Do we talk about a retail or a large scale,
14 a Costco or a JB -- BJ's, I'm sorry. Tell
15 you -- tell you where I shop. Is not
16 purchase a product from a dealer that paid
17 the tax, so they buy it from Virginia or
18 something. Then the Costco-type stores,
19 distributes -- distributor who must pay the
20 tax to sell into a Philadelphia dealer.

21 What enforcement jurisdictions does the
22 City currently have over a Costco outside
23 the City boundaries? And what are the taxes
24 in this Costco-type store subject to that?

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1 MR. DUBOW: I think I will ask Revenue
2 to come up and answer that, the
3 representatives from the Revenue Department,
4 and they can give us the details on that.

5 (Witnesses approach Table.)

6 MS. WAXMAN: Good morning.

7 COUNCIL PRESIDENT CLARKE: Good morning.

8 MS. WAXMAN: My name is Marisa Waxman.
9 I'm Deputy Revenue Commissioner. Your
10 question was about how -- what happens when
11 a store like a Costco or a BJ's is where a
12 retailer gets the product they then sell in
13 their ultimate store?

14 COUNCIL PRESIDENT CLARKE: Right.
15 Specifically, when that -- that particular
16 Costco or somebody didn't even buy from
17 Philadelphia.

18 MS. WAXMAN: Right. So obviously, if
19 it's in Philadelphia, the distributor who
20 supplied the BJ's -- because there isn't a
21 Costco in Philadelphia -- but a BJ's or jet
22 row or one of those, if it's in Philadelphia
23 the distributor --

24 COUNCIL PRESIDENT CLARKE: No. If the
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1 distributor is not in Philadelphia?

2 MS. WAXMAN: Right -- yeah.

3 COUNCIL PRESIDENT CLARKE: So, they got
4 their product from a distributor in
5 Maryland.

6 MS. WAXMAN: Right. So, product comes
7 from Maryland, goes to Costco in New Jersey.
8 Retailer from Philadelphia shows up and
9 wants to purchase the product that he's
10 going to sell in his store.

11 So what the law says, is that the notice
12 that the retailer is to provide to that
13 distributor, the Costco in New Jersey that
14 got the product from Maryland, is showing
15 their Pennsylvania sales tax exemption with
16 a Philadelphia address on it. That is the
17 notice that that now distributor, the Costco
18 in this situation is a distributor, needs to
19 know that they need to come and get licensed
20 and file and pay in Philadelphia. And the
21 law indicates that we have the ability to
22 require them to do this.

23 Now --

24 COUNCIL PRESIDENT CLARKE: So, the
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1 purchase -- the person that purchased the
2 product from Costco has what now?

3 Go a little slower for me. I'm a little
4 slow this morning.

5 MS. WAXMAN: We're going to -- we are
6 going to name him Bob, and he has a corner
7 store in Southwest Philadelphia. Bob drives
8 over to Costco in New Jersey.

9 COUNCIL PRESIDENT CLARKE: All right.

10 MS. WAXMAN: Bob brings with him his
11 sales tax exemption certificate which
12 basically means, hi, I'm buying this for
13 resale; so, please don't charge me the sales
14 tax. So, that's why Bob brings that with
15 him because he doesn't want to pay sales
16 tax.

17 COUNCIL PRESIDENT CLARKE: The Philly
18 sales tax or what tax?

19 MS. WAXMAN: The whole state sales tax.
20 If he's reselling it, that's why he has this
21 form.

22 COUNCIL PRESIDENT CLARKE: Okay.

23 MS. WAXMAN: Once he shows that form to
24 the Costco, that's the notice that Costco
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1 gets, hey, I have got to register and file
2 and pay as a distributor. So Bob from
3 Southwest Philly, he doesn't have to do
4 anything. It's Costco that has to do it.

5 COUNCIL PRESIDENT CLARKE: Okay.

6 MS. WAXMAN: Now if for some -- now Bob
7 is in the clear as long as he shows that
8 form to Costco. He did what he's supposed
9 to do. But if Bob is buying from somewhere
10 else, doesn't show that form or whatever,
11 then Bob would be required to file and pay
12 the tax himself.

13 COUNCIL PRESIDENT CLARKE: My question
14 is, how do you enforce the distributor issue
15 with Costco, if they did not?

16 MS. WAXMAN: If they didn't do it.
17 So --

18 COUNCIL PRESIDENT CLARKE: I mean, how
19 do they -- they say, well, you don't have
20 the jurisdiction.

21 MS. WAXMAN: And I can probably defer
22 that to the City Solicitor about, you know,
23 our legal ability to enforce that. But my
24 understanding is that we can do this. And
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1 their are a number of taxpayers who have
2 obligations to the City who aren't
3 physically located here. And so, our
4 enforcement, we would be able to do a number
5 of things.

6 When we're trying to figure out where --
7 if there's product being sold in the City
8 that the tax wasn't paid by the distributor,
9 the legislation has on there that the
10 invoice that Costco gives to Bob has to have
11 a line showing that tax. And the reason for
12 that is that so if we're going in, we're
13 looking at Bob or we're looking at, you
14 know, an entire supermarket or convenience
15 store chain, we are going to want to be able
16 to see on an invoice that it says, you know,
17 who is supposed to be paying that tax.

18 And you know, if we see it and there's a
19 line that says Costco and they paid, you
20 know, a million dollars or whatever it is,
21 then we're going to want to go back and
22 check and did we actually get the funds from
23 Costco and whatever. I'm just using that
24 company as an example.

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1 But if we didn't get it, seeing their
2 name on the invoice, we know there's a
3 disconnect. We've got to go collect it. Or
4 if there's nothing there, we then ask the
5 question, where did you get this product?
6 Did you show them the certificate? And we
7 figure what we do next to try and figure out
8 who the supplier of the product was.

9 COUNCIL PRESIDENT CLARKE: Who currently
10 enforces or checks invoices from retailers
11 in the City of Philadelphia?

12 MS. WAXMAN: I don't know that we
13 currently check invoices, but we do at the
14 Department of Revenue, have a staff of
15 auditors when audits are conducted, we are
16 looking to make sure that all the taxes are
17 being appropriately paid to the City.

18 COUNCIL PRESIDENT CLARKE: So, will we
19 now have those people checking all the
20 various retailers for their invoices that
21 indicates where they got their product from?

22 MS. WAXMAN: We did include in the
23 departmental budget for this year additional
24 funding for staff so that we can increase
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1 our audit capacity.

2 COUNCIL PRESIDENT CLARKE: So, we're
3 going to staff up to enforce the retailers
4 in the City of Philadelphia and their
5 invoices.

6 MS. WAXMAN: Well, it's so that when we
7 are conducting audits, we will have more
8 folks and we'll folks who are trained on how
9 to look for this when they're looking for
10 it.

11 COUNCIL PRESIDENT CLARKE: How
12 frequently do we do audits?

13 MS. WAXMAN: That would -- it would be
14 something I would have to get back to you
15 on.

16 COUNCIL PRESIDENT CLARKE: What do we
17 normally do?

18 MS. WAXMAN: I'm sorry. I don't have
19 the information on that. But we can
20 certainly --

21 COUNCIL PRESIDENT CLARKE: Who would
22 know that?

23 MR. BRESLIN: Good morning. Frank
24 Breslin, Revenue Commissioner.
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1 COUNCIL PRESIDENT CLARKE: Good morning.

2 MR. BRESLIN: As far as doing audits,
3 you know, how frequently you do audits, it
4 really varies on industry and.

5 COUNCILWOMAN REYNOLDS BROWN: Pull the
6 mic up.

7 MR. BRESLIN: Sure. It depends on the
8 industry and the initiative. So, we select
9 different audit projects essentially for any
10 given year. So in this case, and when --
11 it's important to note that when we do an
12 audit, we are not doing a particular tax.
13 We are doing a particular entity, a
14 taxpayer.

15 Our auditors would go out and do -- in
16 this case, if it was auditing Bob's as
17 Deputy Waxman said, we would be looking at
18 all of the invoices for purchases that --
19 our auditors would look at all the invoices
20 for purchases that that retail entity made
21 and ensuring that the tax was paid. And
22 that would just be a part of the entire
23 audit.

24 Now with a new tax, it's not uncommon
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1 that we would make that a focus of an audit
2 initiative for the year because we want
3 to -- we want to get some sense of
4 compliance, so we would start doing audits.
5 And we would track --

6 COUNCIL PRESIDENT CLARKE: Of all
7 retailers, right?

8 MR. BRESLIN: Yes. It could be
9 retailers. It could be the distributors.
10 It could be whatever industry just to get
11 some sense of the compliance. So when our
12 auditors are out there and they're doing the
13 audit, they would know to look for those
14 invoices and be checking to see that that
15 tax is being paid.

16 COUNCIL PRESIDENT CLARKE: Do we know
17 how many retailers there are in the City
18 that sells sugary products?

19 MR. BRESLIN: I don't know that number
20 off hand, but we can get back to you. We
21 can do it by NAICS Code.

22 COUNCIL PRESIDENT CLARKE: Okay. I'm
23 just asking. Because if we're now going to
24 either staff up or have the responsibility,
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1 then that's -- we need to kind of know how
2 many -- what the scope of the potential
3 retailers are.

4 MR. BRESLIN: Right. And I don't think
5 we would be going out and trying to audit
6 all retailers, but retailers are obviously a
7 normal part of our audit process. So when
8 our auditors are out auditing a retailer,
9 they would now be looking at the invoices to
10 see from the taxes.

11 COUNCIL PRESIDENT CLARKE: For that,
12 also?

13 MR. BRESLIN: Yes, for that also. And
14 the same thing with the distributors at
15 whatever level. If that tax -- if there is
16 exposure to that tax, our auditors would be
17 trained to look for that to make sure that
18 there's compliance.

19 COUNCIL PRESIDENT CLARKE: Okay. One
20 quick follow up on one question I asked
21 earlier, then I will relinquish the mic.

22 How frequently do we currently audit the
23 average retailer?

24 MR. BRESLIN: I don't know that number.
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1 I don't know off the top of my head.

2 COUNCIL PRESIDENT CLARKE: Can somebody
3 get back to us on that?

4 MR. BRESLIN: Sure.

5 COUNCIL PRESIDENT CLARKE: I'm just
6 trying to -- this is a big -- this is a
7 pretty big project.

8 MR. BRESLIN: Yeah.

9 COUNCIL PRESIDENT CLARKE: And I know on
10 some blocks in the district I represent,
11 there may be four or five stores on one
12 block, maybe more than that, that sell
13 sugary products. And I'm actually talking
14 about Center City. Some people might think
15 I'm talking about North Philly, but I
16 represent Center City. They have four or
17 five restaurants that actually sell -- sell
18 sodas or fountain sodas or other things.

19 MR. BRESLIN: Right.

20 COUNCIL PRESIDENT CLARKE: Okay. If you
21 can get that information to us, please, that
22 would be helpful. Thank you.

23 Turn it over to Councilman Greenlee.

24 COUNCILMAN GREENLEE: Thank you,
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1 Mr. President. Good morning.

2 Mr. Dubow, I know we've -- I raised this
3 before just last week in the Five Year Plan.
4 I know Councilwoman Reynolds Brown brought
5 it up yesterday to the Managing Director,
6 too. This whole issue -- and I know you
7 said that the issue of the disconnect, for
8 lack of a better term, between BRT, OPA and
9 Revenue will eventually get rectified by the
10 CAMA system.

11 MR. DUBOW: Right.

12 COUNCILMAN GREENLEE: But that's a
13 couple years. And I was just wondering is
14 there any progress being made in trying to
15 improve this?

16 I mean, I checked with my office today.
17 And they're still complaints about that,
18 that people think they worked things out and
19 then they get a bill that's different or
20 some of them are getting, you know, sheriff
21 sale notices and all. And you know,
22 individually we're able to work it out. But
23 it just seems -- and I'm trying to Monday
24 morning quarterback here. I guess I don't
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1 understand why people didn't see this
2 coming.

3 MR. DUBOW: I understand. Yeah, I
4 understand the issue. I think part of it
5 was kind of the massive number of -- of
6 changes and appeals. But I do think it's
7 one of the things that, you know, we need to
8 continue working on to make sure that those
9 three agencies are meeting regularly and
10 coordinating. But even when they do that,
11 because of the way our systems work now,
12 they are still going to be stuff that slips
13 through.

14 COUNCILMAN GREENLEE: Yeah. I mean,
15 maybe I'm oversimplifying this. I'm far
16 from a computer expert. So if you can't do
17 it electronically, how about just sending
18 paperwork over?

19 MR. DUBOW: I think that's kind of what
20 happens. There are still things that kind
21 of slip through.

22 COUNCILMAN GREENLEE: Yeah. Yeah. I
23 mean, in --

24 MR. DUBOW: And obviously, those are the
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1 ones we hear about. The ones that --

2 COUNCILMAN GREENLEE: Pardon me?

3 MR. DUBOW: Obviously, those are the
4 ones you hear about.

5 COUNCILMAN GREENLEE: Yeah, right. I
6 hear you. But it still seems like a lot
7 when you add it up. You know, I don't think
8 we're the only office that hears it. I
9 think a lot of -- lot of us do, and I don't
10 think they are all the same people.

11 Again, I guess it's easy to criticize
12 after the fact. It's just -- it's hard to
13 explain to people. You know, they think
14 they did everything right and --

15 MR. DUBOW: Definitely.

16 COUNCILMAN GREENLEE: -- then you get a
17 sheriff sale notice, you know.

18 MR. DUBOW: Right. I completely
19 understand the frustration.

20 COUNCILMAN GREENLEE: Okay. I guess
21 last question on that. Is it fair to say
22 there's progress being made? I mean, is it
23 getting better?

24 MR. DUBOW: I think so.
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1 COUNCILMAN GREENLEE: Okay.

2 MR. DUBOW: What you're saying, from the
3 complaints you're getting, clearly not
4 enough. So, it's something we clearly have
5 to keep working on.

6 COUNCILMAN GREENLEE: Okay. If you can
7 keep us informed in some way about what that
8 progress is.

9 MR. DUBOW: Yes. Will do.

10 COUNCILMAN GREENLEE: We appreciate it.
11 Okay. Thank you very much.

12 Thank you, Mr. President.

13 COUNCIL PRESIDENT CLARKE: Thank you,
14 Councilman.

15 Chair recognizes Councilwoman Reynolds
16 Brown.

17 COUNCILWOMAN REYNOLDS BROWN: Thank you.
18 Good morning Administration.

19 MR. DUBOW: Good morning.

20 COUNCILWOMAN REYNOLDS BROWN: The follow
21 up the Council President's question
22 regarding enforcement. The budget materials
23 stipulate that 1.8 million will be -- a
24 request of the amount of increased
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1 1.8 million to capture or to staff up staff
2 for enforcement. How many staff does that
3 buy?

4 MR. DUBOW: Sorry. I think they are
5 going over answers to last question. Let me
6 get their attention.

7 COUNCILWOMAN REYNOLDS BROWN: Okay. So
8 while we wait for staff to capture that
9 answer, follow this scenario.

10 And it's much aligned with what
11 President Clarke asked. So, corner shop --

12 MR. DUBOW: Councilwoman, should I ask
13 the Revenue people to come up? Is this
14 going to be a question for them?

15 COUNCILWOMAN REYNOLDS BROWN: Of course.

16 (Witnesses approach Table.)

17 MR. DUBOW: They're up.

18 COUNCILWOMAN REYNOLDS BROWN: So if we
19 have a 55 percent reduction in the
20 consumption of sugary beverages, how much
21 will sales tax revenue be reduced for the
22 City?

23 MR. DUBOW: So, we looked at that. I
24 mean, we think that other taxes will be
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1 affected that could be kind of at the high
2 end. I think it could be up to a couple
3 million.

4 MS. WAXMAN: 3.8.

5 MR. DUBOW: Could be up to 3.8. I mean,
6 we don't think it will be that full of a
7 fall off in sales tax if people move to
8 other products that might be taxable.

9 COUNCILWOMAN REYNOLDS BROWN: Okay. Now
10 I need you to talk into that mic.

11 MR. DUBOW: Sorry. So if all of that
12 fall off and consumption went away from --
13 went to other things that weren't taxable,
14 the peak would be 3.8 million. We don't
15 think it would be that much, but that's the
16 largest amount of exposure.

17 COUNCILWOMAN REYNOLDS BROWN: And you
18 don't think it would be that much because?

19 MR. DUBOW: People might move to other
20 products that may be taxable.

21 COUNCILWOMAN REYNOLDS BROWN: Okay. All
22 right. And the record should reflect that a
23 number of questions were raised in the
24 individual briefings with staff about how we
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1 really cannot compare Philadelphia to
2 Berkeley for all the reasons that President
3 Clarke shared with us in his opening
4 question. It's just two different worlds.

5 Provide examples of where you are
6 currently looking for efficiencies in the
7 departments that you oversee.

8 MR. DUBOW: So, one example would be
9 over in Pensions where we are looking at all
10 of our investment managers to look at their
11 returns and to look at their costs. And
12 we've actually just eliminated some managers
13 who we thought -- you know, where we thought
14 that that tradeoff didn't work.

15 I mean, another example in Revenue --
16 and Commissioner Breslin can talk about this
17 more -- is what he's doing in the mailroom
18 to make sure that that runs more
19 efficiently.

20 COUNCILWOMAN REYNOLDS BROWN: How well
21 are you doing --

22 MR. DUBOW: Those particular examples.
23 What?

24 COUNCILWOMAN REYNOLDS BROWN: How well
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1 are we doing with regards to making sure
2 that those who are doing with the Pension's
3 Office are -- how well are we doing with
4 regards to MBE/WBEs doing business with the
5 Pension's Office?

6 MR. DUBOW: When the Pension Board comes
7 in, they will give you those numbers. I
8 think we are actually doing really well
9 there. Those numbers, I think, are in and
10 around the 20 percent range and have gone
11 up. We focus on that. Actually, every
12 month in the packet the board gets, there is
13 report on the level of participation both
14 kind of by M/W/DBE and by -- in Philadelphia
15 and out. And we track that and talk about
16 it in our, if not in the board meeting, the
17 prep meeting. So, it's a big focus on
18 Pensions.

19 COUNCILWOMAN REYNOLDS BROWN: And I ask
20 that question simply to put it on the
21 record. There was a briefing in President
22 Clarke's office where that was covered.

23 MR. DUBOW: Yes.

24 COUNCILWOMAN REYNOLDS BROWN: And that's
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1 one department that is doing exceptionally
2 well. And when departments do well and show
3 that they get it, that needs to be
4 acknowledged on the public record.

5 MR. DUBOW: Thank you.

6 COUNCILWOMAN REYNOLDS BROWN: I don't
7 remember, however, of that group how many
8 are Philadelphians.

9 MR. DUBOW: The Philadelphia number -- I
10 didn't -- I don't have that report with me,
11 but we track that, too. So, we can get that
12 to you or -- or Mr. Bielli -- can tell your
13 during their hearing.

14 COUNCILWOMAN REYNOLDS BROWN: Okay.

15 MR. DUBOW: But we have that reported
16 separately.

17 COUNCILWOMAN REYNOLDS BROWN: So, yes.
18 Please have them -- have them be prepared to
19 share that with us during the -- during
20 their specific hearing.

21 MR. DUBOW: Will do.

22 COUNCILWOMAN REYNOLDS BROWN: I think
23 that might be it. I just want to be sure.
24 That's it.

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1 Thank you, Mr. President.

2 COUNCIL PRESIDENT CLARKE: Thank you,
3 Councilwoman.

4 Chair recognizes Councilman Henon.

5 COUNCILMAN HENON: Thank you,
6 Mr. President. Going to start off with the
7 same as the Council President has on the
8 sugary beverage questions and kind of get
9 them out of the way.

10 Just to -- well, let me start off by
11 saying, what is the benefit of this tax,
12 this tax being levied on the distributors?

13 MR. DUBOW: Give me in terms of --

14 COUNCILMAN HENON: Distributor levels as
15 opposed to, you know, at the retailer at
16 point of sale.

17 MR. DUBOW: One of the big advantages --
18 and the Revenue folks can talk to this
19 more -- it's much easier to administrate
20 when it's done at the distributor level. I
21 will turn that over to you guys if you want
22 to add any detail to that.

23 MR. BRESLIN: Yeah. I think that is one
24 of the big benefits. That it is much easier
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1 to administrate.

2 COUNCILMAN HENON: Bring the mic in
3 front.

4 MR. BRESLIN: You have a smaller
5 population of, you know, taxable entities.
6 So, it's easier to keep that in kind of a
7 focus of compliance.

8 COUNCILMAN HENON: How many distributors
9 are in the City?

10 MS. WAXMAN: Currently, there are 31
11 business income and receipts taxpayers that
12 are classified as either soft drink
13 manufacturers or flavor and concentrate
14 manufacturers. And of those -- I will have
15 to get the exact split. But I believe only
16 about a third of those are located in the
17 City. Two thirds are outside the City.

18 COUNCILMAN HENON: Okay. And --

19 MS. WAXMAN: We can get back to you with
20 the exact numbers.

21 COUNCILMAN HENON: Given that there's a
22 major concern that -- how the tax is going
23 to -- what kind of impact it's going to have
24 on low income and poor individuals, how does
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1 this proposal still maintain customer
2 choice?

3 MR. DUBOW: Customer choice?

4 COUNCILMAN HENON: Customer choice.

5 MR. DUBOW: So I mean, I think customers
6 can go to the store, look at whatever
7 happens with the price of these drinks and
8 decide whether they want to buy other drinks
9 instead. So, I think, you know choice is
10 still definitely there.

11 COUNCILMAN HENON: Can you -- can you
12 talk about a little more on what you know
13 about the local beverage distribution and --
14 and how this is going to potentially impact
15 the truck drivers and the products that they
16 deliver?

17 MR. DUBOW: So, our understanding is
18 that they deliver a range of products.

19 So for example, they may deliver bottled
20 water or they may deliver diet soda. So to
21 the extent that there's a shift from sugar
22 sweetened beverages to other beverages, they
23 will still have things to be --

24 COUNCILMAN HENON: So what other
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1 products -- what other products are
2 beverages that are not included in the
3 sweetened sugar?

4 MR. DUBOW: So water, diet soda,
5 naturally sweetened fruit juices without
6 sugar added. If you have --

7 MS. WAXMAN: All dairy based.

8 MR. DUBOW: Dairy-based products or
9 anything with milk in it is not taxed the
10 way the legislation is written.

11 COUNCILMAN HENON: So, they are still
12 going to be delivering?

13 MR. DUBOW: They are still many
14 beverages.

15 COUNCILMAN HENON: Operations are not
16 going to cease to the City of Philadelphia?

17 MR. DUBOW: We don't believe so, right.

18 COUNCILMAN HENON: Not going to be
19 severed or cut off?

20 There are some concerns that the -- this
21 tax targets one industry. Has the
22 Administration considered any other possible
23 impacts on the beverage industry?

24 And as it's written, will it withstand a
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1 potential legal challenge.

2 MR. DUBOW: We believe it will withstand
3 a legal challenge. The Law Department has
4 assured us that they think it will survive a
5 challenge?

6 COUNCILWOMAN REYNOLDS BROWN: Why?

7 COUNCILMAN HENON: And the Mayor has
8 said several times that the beverage
9 industry is diversifying. How does that
10 impact Philadelphia given the possible tax?

11 MR. DUBOW: So our understanding is that
12 the industry has -- you know, because there
13 was already a decline occurring in the
14 consumption of sugar-sweetened beverages
15 moved to other products which then goes back
16 to your choice question, that there are
17 other options for things to drink other than
18 sugar-sweetened beverages.

19 COUNCILMAN HENON: And how does the
20 Administration foresee what the landscape
21 will be or what it looks like for
22 distributors and the smaller neighborhood
23 businesses three years from now if this tax
24 goes into effect?

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1 I mean, how do you foresee that
2 especially when it comes to diversification
3 of their products?

4 MR. DUBOW: So, we think --

5 COUNCILMAN HENON: I guess that would be
6 more on your projections?

7 MR. DUBOW: Right. So, our projections
8 are that there would be 55 percent reduction
9 in consumption of sugar-sweetened beverages.
10 We do think that some of that will result in
11 people moving over to other beverages.

12 COUNCILMAN HENON: The Council
13 President -- and I will end with the sugar.

14 The Council President is making some
15 very good points when regards to the
16 sugar -- sugary beverage retailers and the
17 audits and auditors: How would you manage
18 it? How would you enforce it?

19 Is that -- so generally, with retailers
20 you have -- you have auditors as it is; is
21 that correct? And would it be similar to
22 the liquor by the drink, or how does it
23 differ?

24 MR. BRESLIN: There is probably some
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1 similarities with liquor by the drink in
2 that with liquor by the drink --

3 COUNCILMAN HENON: I am sorry. You are
4 going to have to move the microphone.

5 MR. BRESLIN: Sorry.

6 COUNCILMAN HENON: I've know it's
7 uncomfortable, but I've been told that the
8 Philadelphian citizens that actually watch
9 this channel cannot hear us. So if I can't
10 hear --

11 MR. BRESLIN: Okay.

12 COUNCILMAN HENON: -- I think it will be
13 difficult.

14 MR. BRESLIN: It would be similar to
15 liquor by the drink in the -- to the extent
16 that it's a -- essentially a small
17 population of taxable entities, so that
18 makes Administration a little bit easier. I
19 mean, we know -- the Department of Revenue
20 knows from information we have of every
21 licensed -- everyone who is licensed to sell
22 alcoholic beverages, so that's a kind of a
23 finite number.

24 We know every business in the City of
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1 Philadelphia that has a license to serve
2 that. So we know that they should be filing
3 the tax, so that's the first step. We can
4 see that every licensed business is filing
5 the tax. And then also, since we also know
6 how much is being purchased, we can also do
7 an analysis to see if the amount of tax
8 being remitted is appropriate for the amount
9 of purchases.

10 And so, there would be some similarity
11 here in that we know who the wholesalers and
12 distributors are. So, we know who is
13 subject to the tax. We know who they are
14 selling to. So, that makes tax
15 administration, tax compliance much easier
16 than something that's much broader.

17 COUNCILMAN HENON: Council President,
18 with your permission, I just have one last
19 question. It will be quick.

20 You know, reading in the paper,
21 obviously, you know, this has been a very,
22 you know, public, you know, opinionated
23 conversation. The -- passing the burden on
24 whether the distributors eat the cost or
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1 whatever that is, if there is indeed a cost
2 at the end of the day because this is a
3 process that we endure every year for a
4 balanced budget and for some good programs.

5 The distributors, you know, eating the
6 cost or a split from distributors to
7 retailer to consumer, how would that work
8 out in that -- with that scenario? How
9 would -- would -- so could -- would there a
10 memorandum of understanding? Or would there
11 be -- I mean, is it just like U&O where it
12 gets, you know, pushed onto the tenant?

13 How does that --

14 MR. DUBOW: Yeah. It would be like
15 other taxes where decisions made probably at
16 each level of distribution chain, how much
17 are they going to pass on to the next level.

18 COUNCILMAN HENON: Somebody can say that
19 we're not going to pass it on and then pass
20 it on?

21 MR. DUBOW: There is no --

22 COUNCILMAN HENON: Or it's just nobody
23 there -- it's too large of a scale, I would
24 imagine, for that to actually happen. But
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1 I'm just trying to --

2 MR. DUBOW: They're all making that
3 decision. We're not -- we're not saying to
4 them you have to eat it all or you have to
5 pass it all on. That's -- that's their
6 decision how they decide.

7 COUNCILMAN HENON: Of course, it's their
8 decision, but it's our decision here to talk
9 about options and talk about the consumer
10 whether it's at the point of sale. I mean,
11 it won't be at the point of sale. But it
12 will be whether the additional costs for --

13 MR. DUBOW: Right. I guess I'm talking
14 about --

15 COUNCILMAN HENON: -- consumers.

16 MR. DUBOW: -- how the legislation is
17 drafted. Yeah. So it's not -- it's a
18 choice -- it's their choice at each level.

19 COUNCILMAN HENON: Okay.

20 Thank you, Council President.

21 COUNCIL PRESIDENT CLARKE: Thank you,
22 Councilman.

23 Chair recognizes Councilman Green.

24 COUNCILMAN GREEN: Thank you, Council
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1 President. Just having initial questions.

2 Commending Administration in reference
3 to its work in trying to identify funding
4 for preK in the way of putting our youngest
5 citizens and future citizens and voters on
6 the right path to educational attainment.

7 However, as a City, we lag behind a number
8 of other cities like DC and Chicago and New
9 York and also even smaller cities like
10 Hartford and Baltimore and Atlanta and
11 Denver and Minneapolis in reference to
12 educational attainment.

13 Looking at your budget testimony and
14 also page 57 of the budget detail, you
15 reduced by about 1.4 million the amount of
16 dollars going to Community College of
17 Philadelphia.

18 Can you give some perspective on that
19 decision?

20 MR. DUBOW: Yeah. So last year made a
21 one-time increase to their budget. And
22 because it was a one-time increase, we took
23 it out this year.

24 COUNCILMAN GREEN: Well, I know they
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1 have had level funding for a number of
2 years. I know one of the goals of the
3 previous Administration, and I would also
4 assume with this Administration, is to
5 increase educational attainment. And one of
6 the institutions that does a great job in
7 doing that is Community College of
8 Philadelphia. And by reducing those funds,
9 that has the impact of increasing tuition
10 costs for students who are often working and
11 trying to find a way to either continue a
12 degree or start on a path toward a degree.

13 So considering that we are looking at
14 bond funding for some of the initiatives
15 like community schools and preK, is that
16 something that the Administration would
17 consider?

18 MR. DUBOW: You know, I think kind of
19 anything in the budget we are willing to
20 talk about. So, I mean, just like any other
21 topic, yes, we are willing to talk about
22 that.

23 COUNCILMAN GREEN: Okay. On page 15 of
24 the budget detail in the Class 200, you have
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1 a "to be announced" legislative initiative
2 financial analysis.

3 Can you give some perspective on that?

4 MR. DUBOW: Right. So that is -- things
5 come up every year where we need to do
6 analysis. And that's money to make sure
7 that we have funding if something comes up.

8 COUNCILMAN GREEN: Are there any
9 specific initiatives that you anticipate
10 that funding being used for?

11 MR. DUBOW: So, it's one of those things
12 we don't know specifically it's going to
13 come up.

14 When two years ago, for example, when
15 there was a legislation about the impact of
16 abatements and we were asked to do an
17 analysis of that, if we don't have a line
18 like this in our budget, we don't have the
19 ability to fund it.

20 COUNCILMAN GREEN: I understand.

21 Page 16 of the budget detail in the
22 Class 500, I see a number of allocations for
23 various culture institutions around the City
24 like the Mann Music Center. But then I
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1 notice that for the African-American Museum
2 in FY15, there was \$60,000 allocated but no
3 dollars in FY16 or FY17.

4 Can you give some perspective on that?

5 MR. DUBOW: Yeah. I think that was a
6 specific request from the Museum that year.
7 And I think, if I remember correctly, they
8 were having some particular financial
9 difficulties that year. They asked for
10 one-time help that we gave them.

11 COUNCILMAN GREEN: Okay. But you have
12 not received any specific requests from them
13 recently?

14 MR. DUBOW: I don't believe so. I don't
15 remember seeing any requests for them for
16 '17.

17 COUNCILMAN GREEN: Okay.

18 Page 56 of the budget detail, you -- I
19 believe that's for the Office of Property
20 Assessment.

21 MR. DUBOW: And they are here later
22 today.

23 COUNCILMAN GREEN: Right. I understand
24 that. But there is something in reference
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1 to street addressing analysis?

2 MR. DUBOW: Yes.

3 COUNCILMAN GREEN: And that's -- can you
4 give me a little perspective on that?

5 MR. DUBOW: I'm actually going to ask
6 Saskia Thompson from the Office of Property
7 Data who manages that project, to come up
8 and talk about that.

9 MS. THOMPSON: I'm sorry. What was the
10 question?

11 COUNCILMAN GREEN: On page 56 of the
12 budget detail for Finance, there a "to be
13 announced" allotment of funds for street
14 addressing analysis.

15 MS. THOMPSON: Excuse me. Saskia
16 Thompson from the Finance Department.

17 So, last fall we completed the planning
18 phase of what we're calling the Addressing
19 Project. Essentially, it's a
20 cross-departmental function. If you think
21 about what the City does, most of what we do
22 has some sort of locational component. And
23 the address is how we identify that. But
24 individual departments may categorize that
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1 differently. So, we are trying to come up
2 with a way to standardize that which would
3 allow all of our back-end systems to talk to
4 each other better.

5 We completed the planning last fall.
6 And we are going through an implementation
7 plan and schedule now. So, there is no
8 direct money attached to it until we have
9 completed the budgeting process.

10 COUNCILMAN GREEN: Okay.

11 One other follow-up question, Mr. Dubow.
12 You had said in reference to the possibility
13 of a legal challenge which we have heard
14 about in the past when Mayor Nutter had
15 looked at the concept of a sugar, sweet and
16 beverage tax. And you said you've been in
17 conversations with City Solicitor Tulante
18 regarding the possible outcome of that type
19 of litigation. And you said you feel
20 assured from the City Solicitor that we will
21 be okay.

22 Has that been put forth in some type of
23 opinion from Solicitor's Office to the
24 Administration? And what's the background
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1 of that assurance.

2 MR. DUBOW: Hold on one second.

3 Yes. The Solicitor has produced an
4 opinion on that.

5 COUNCILMAN GREEN: Has issued an opinion
6 to the Administration?

7 MR. DUBOW: Yes.

8 COUNCILMAN GREEN: Okay. Is that
9 something that can be provided to Council?

10 MR. DUBOW: Yes.

11 COUNCILMAN GREEN: Okay. Thank you.

12 COUNCIL PRESIDENT CLARKE: You are
13 waiving your rights of confidentiality is
14 what you're saying here today?

15 MR. DUBOW: Well, it was -- it was
16 provided to the Mayor's Office. I'm sure
17 that they will okay releasing it and they'll
18 waive their --

19 COUNCIL PRESIDENT CLARKE: No. I just
20 needed to know because --

21 MR. DUBOW: Yes. That's what that --

22 COUNCIL PRESIDENT CLARKE: Because if
23 not, we will ask for an opinion. We had --
24 it will be helpful.

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1 MR. DUBOW: Okay.

2 MR. TULANTE: The back and forth -- Sozi
3 Tulante, City Solicitor.

4 The back and forth I had with the
5 Finance Director was simply advising him
6 that if asked that question, I can't
7 respond. But he, at the Administration,
8 they have the -- it's their confidentiality
9 waive. He should be aware if he answers
10 that, he can waive it. And he has assured
11 me that he's comfortable doing that. We are
12 prepared to give that to Council.

13 COUNCIL PRESIDENT CLARKE: That's the
14 way it's supposed to work. I like that.
15 Just testing you. Thank you.

16 Chair recognizes Councilwoman Parker.

17 COUNCILWOMAN PARKER: Thank you,
18 Mr. President.

19 And good morning --

20 MR. DUBOW: Good morning.

21 COUNCILWOMAN PARKER: -- to each of you.

22 One, I just want to reinforce
23 Councilwoman Blondell's kudos on the record
24 regarding the issue of diversity and
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1 inclusion, particularly as it relates to
2 asset managers. I will talk about that more
3 when the board comes before us. But just
4 wanted to say it to you on the record.

5 MR. DUBOW: Thank you.

6 COUNCILWOMAN PARKER: And when they come
7 before us, we will ask very specific
8 questions about the number of managers and
9 so forth.

10 But I wanted to start with a question
11 regarding the fund balance, and that is that
12 the GFOA recommends that government
13 maintains a fund balance that is equal to
14 about two months of spending or 17 percent
15 of its overall spending. And so for us, we
16 know that would be about 699 million. And
17 you mentioned in your testimony some of the
18 challenges regarding our fund balance.

19 Well, actually in the overall Five Year
20 Strategic Plan, we'll be at 42 million for
21 FY17 and then down to 38 million in FY18.
22 And obviously, in a Five Year Plan we talk
23 about some of the reasons why.

24 But we see a spike back in '21. Tell us
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1 what the -- what the overall plan is there.
2 What's the Administration's plan to sure up
3 the general fund balance? And you know, the
4 stresses and the strange, you don't have to
5 go over. We are very clear about where the
6 increase in our obligations are.

7 Just what's the overall plan?

8 MR. DUBOW: To start with, we completely
9 agree with you that our fund balances are
10 too low, and that provides substantial risk.
11 And that it's something that needs to be
12 built up over time. And it does, as you
13 say, get up to 127 million by the end of the
14 plan. Still much lower than it needs to be.

15 And really, I mean, the way to build it
16 up over time is by constraining
17 expenditures. Because revenues are not
18 going to go really quickly over -- over
19 time, particularly with kind of the mixed
20 results from the economy that we've been
21 seeing even in an expansion that's been
22 relatively long. So, it's not likely that
23 there will be a bigger pick up in the
24 economy. So, it really is about

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1 constraining expenditures.

2 So if you look at kind of what happens
3 in expenditures in the out years of the
4 plan, you'll see very little growth other
5 than places like pensions. And so, that's
6 kind of how it builds up over time. But
7 then that requires making painful choices.

8 COUNCILWOMAN PARKER: I started with
9 that question with specific regards to the
10 next one. And it's regarding the
11 establishment of the Rainy Day Fund.

12 MR. DUBOW: Yes.

13 COUNCILWOMAN PARKER: Right. So, we
14 wanted to find out whether or not we are --
15 when do we anticipate -- I mean, will we
16 have to wait until '21, right, to be able to
17 contribute anything to the Rainy Day Fund or
18 when do we think we'll begin?

19 MR. DUBOW: Yeah. It would be great to
20 be able to contribute before that because
21 building a fund balance is a goal that I
22 know we all share. Looking at how the
23 numbers play out, we don't think we would
24 get there before '21. You know, if somehow

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1 the economy picked up, maybe we could get
2 there. But I don't think we get there.

3 COUNCILWOMAN PARKER: But as of now, you
4 see us potentially starting to contribute in
5 '21?

6 MR. DUBOW: Twenty-one we are a little
7 bit below the 3 percent threshold. I think
8 that's about 2.7 percent. So, I mean,
9 there's a chance that year. But, you know,
10 we don't actually project that we'll get
11 there. But if things got a little better,
12 we'd at least get there in '21.

13 COUNCILWOMAN PARKER: Okay. And so, the
14 next question -- and I'm not sure if you're
15 aware of this. I was just informed this
16 morning that apparently this past Friday a
17 new federal rule can make it more expensive
18 for governments to issue debt in the midst
19 of a financial crisis. And in essence, it
20 would make the selling of government bonds
21 extremely difficult, you know, when we have
22 the next credit crisis. And so, what it
23 does is the rule limits the kinds of
24 municipal bonds that would qualify in a
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1 bank's portfolio as being highly liquid
2 assets.

3 And so with that being said, I was
4 wondering if we as a city -- now again, it
5 just took place Friday. We would not sort
6 of have a strategy in place right now. And
7 although we are not in the midst of an
8 economic crisis right now, none of us have
9 the ball to be able to see in the future.
10 But if after we reviewed this ruling we find
11 out that it hampers or increases the cost
12 of us to issue debt, we should work in a
13 coordinated effort in our advocacy to lobby
14 the Feds to adjust the ruling.

15 Now apparently, there have been some
16 ongoing advocacy in '15, but the proposed
17 ruling was sort of stalled. And Friday it
18 was -- it was just issued. So, I would be
19 interested in hearing your thoughts or if
20 you were aware of the ruling at all.

21 MR. DUBOW: I've asked the City
22 Treasurer to come up and discuss that issue.

23 MS. JOHNSON: Rasheia Johnson, City
24 Treasurer. And you're right, it was just
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1 passed on the House on Friday. The Senate
2 is still out, so we need to -- we are
3 waiting to see what the Senate comes back
4 with and whether they will counter that bill
5 with something similar to what the Fed has,
6 which has a little bit more protection for
7 municipalities. But we are monitoring it
8 closely to see what the outcome is so we can
9 protect the City moving forward with regards
10 to bonds.

11 COUNCILWOMAN PARKER: We are going to do
12 our best to try to put together a resolution
13 here in Council to sort of raise the red
14 flag to note that this could potentially
15 have a negative impact on -- on the City in
16 the future. And that we should really sort
17 of pull together from an intergovernmental
18 perspective to make any adjustments
19 possible, so we will be in contact with your
20 office to work together to try to do that.

21 MS. JOHNSON: Okay.

22 COUNCILWOMAN PARKER: Thank you,
23 Mr. President.

24 COUNCIL PRESIDENT CLARKE: Thank you,
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1 Councilwoman.

2 Chair recognizes Councilwoman Gym.

3 COUNCILWOMAN GYM: Good morning.

4 MR. DUBOW: Good morning.

5 COUNCILWOMAN GYM: So, I wanted to go
6 back a little bit to some of the questions
7 we had had before about how the
8 Administration projects school expenses in
9 light of their Five Year Plan. And I know
10 we've -- you've mentioned that the School
11 District may see its fund balance continue
12 and doesn't anticipate problems until FY19.
13 But I think when you look at the district's
14 own Five Year Plan and you look at that
15 shifting of revenue and expenses
16 particularly around charter schools, what we
17 are seeing is that any additional revenue
18 coming in over the next five years will be
19 almost wholly offset by the expansion of the
20 charter sector.

21 And one of the things that I think is
22 commendable on the part of the
23 Administration is that they have been
24 articulate in stating that they want to see
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1 investments in district-managed public
2 schools, as well. There is an effort to
3 build community schools. There's an effort
4 to restore, make some level of restoration
5 back to the district sector.

6 And I guess my question is, is that if
7 the Dis -- if the City looks at the
8 district's expense on the aggregate but not
9 looks at them in terms of how district
10 schools can actually see an investment over
11 time, we may in fact be losing an
12 opportunity. Already we are seeing some
13 consequences happen, whether that's from the
14 fact that we are going to see, you know, the
15 district has announced the planned closure
16 of three district public schools every
17 single year. And you know, we are trying to
18 understand that.

19 So, can you talk a little bit about
20 whether the Administration actually expects
21 to see any investment in district schools
22 based on, you know, what the numbers are
23 showing for the aggregate?

24 MR. DUBOW: Right. As I said last time,
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1 I think what we want to look at is what
2 happens to the state, what happens over the
3 next year or two while the district does
4 have, you know, positive fund balances.
5 And, you know, based on that, determine what
6 we might do in the future.

7 COUNCILWOMAN GYM: I guess I'm trying to
8 be more specific about saying whether or not
9 the district has a positive fund balance,
10 there's not any indication that expenses are
11 going -- you know, that charter school
12 expense are arising. District investments
13 is either flat or isn't seen as significant
14 improvement.

15 MR. DUBOW: I mean, again, we would want
16 to see what happens with the state before
17 deciding what we do.

18 COUNCILWOMAN GYM: So in that case,
19 would -- would the Administration weigh in
20 on certain policy decisions at the local and
21 state level that would have significant
22 fiscal impact on the School District?

23 So for example, like the achievement
24 School District that's being proposed by the
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1 state level, what kind of financial impact
2 that would have.

3 MR. DUBOW: Yeah. I think through our
4 representation on the SRC and through our
5 discussions with the District, we do weigh
6 in on those things and discussions with
7 legislators and with the Administration in
8 Harrisburg.

9 COUNCILWOMAN GYM: And do you discuss
10 them publicly or issue a statement about it?

11 MR. DUBOW: I don't know that we have
12 yet. That doesn't mean we wouldn't going
13 forward.

14 COUNCILWOMAN GYM: Is that something
15 that we can talk about?

16 MR. DUBOW: Yes. Yes.

17 COUNCILWOMAN GYM: Okay. My other
18 question is around risk management. And I
19 had some questions about whether they handle
20 matters related to lawsuits that are
21 judgments and settlements as they relate to
22 claims on police abuse.

23 MR. DUBOW: I don't think they do -- no,
24 they don't.

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1 COUNCILWOMAN GYM: Do you know which
2 department would handle?

3 MR. DUBOW: I think that's Law.

4 COUNCILWOMAN GYM: That's just solely
5 through legal?

6 MR. DUBOW: I think so. When Law
7 Department comes -- we don't do that in
8 Finance. I think it's just Law.

9 COUNCILWOMAN GYM: And do you take a
10 look at past claims or projections about
11 future liability to measure end measures
12 that might be taken to reduce exposure and
13 financial impact on the City as a result of
14 such claims?

15 MR. DUBOW: Yes. I mean, there are --
16 yes. There are discussions about that all
17 the time.

18 COUNCILWOMAN GYM: And what kind of
19 information related to that is made publicly
20 available?

21 MR. DUBOW: I'd have to get back to you
22 on that.

23 COUNCILWOMAN GYM: And -- and do you
24 have that -- like is -- can we also talk
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1 about how often that becomes publicly
2 available?

3 MR. DUBOW: Yeah. Yes. Yes.

4 COUNCILWOMAN GYM: Thank you. My last
5 question is on how the Office on Budget and
6 Program Evaluation might be able to work
7 with the Office of Immigrant Affairs in
8 order to assess how the language access
9 mandate is being implemented compliance
10 around it, what kind of budget line items
11 maybe looked at with departments to --

12 MR. DUBOW: They can definitely talk to
13 them.

14 COUNCILWOMAN GYM: I'm sorry?

15 MR. DUBOW: Yes. If your question is
16 can they talk to them, yes. That is --

17 COUNCILWOMAN GYM: No. I wanted to have
18 an explanation of how the Office of Budget
19 and Program Evaluation is currently working
20 with OIA.

21 MR. DUBOW: Okay.

22 COUNCILWOMAN GYM: On some kind of a
23 language access financial impact analysis
24 for departments.

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1 MS. ADAMS: Hi. I'm Anna Adams, the
2 Budget Director. So, we haven't
3 specifically done any analysis of that, but
4 we can. We can talk to MOIMA and ask them
5 about -- we can kind of happily do that. We
6 will work with them and do some analysis.

7 COUNCILWOMAN GYM: I mean, some
8 departments have been really spectacular in
9 terms of their bilingual staffing positions
10 and other types of thing. I'm not clear --
11 you know, it's my understanding that each
12 department contracts individually with like
13 LanguageLine; is that right?

14 MS. ADAMS: I think they coordinate
15 through MOIMA. Whatever they need. Some
16 departments have the ability to do
17 translation work themselves, and some
18 departments need more help. And so, I think
19 it varies dramatically by department.

20 I know that sometimes people need
21 translation services for individuals that
22 they serve on a day-to-day basis, whereas
23 some just need more translation of
24 materials. And it varies pretty widely

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1 depending on the services that we offer as a
2 City.

3 COUNCILWOMAN GYM: And is the Office of
4 Program -- of Budget and Program Evaluation,
5 like, is this solely in OIA's camp or
6 MOIMA's camp? Or is this partly in
7 conjunction with your department, like, in
8 terms of the program evaluation and
9 assessing about --

10 MS. ADAMS: So we will -- we work with
11 all of the departments across the City. So
12 in terms of kind of analyzing their needs
13 from an expenditure, we can -- we work with
14 them. And if departments request more
15 funding for specific needs, we analyze that
16 during the budget process based on what
17 limited funds we have. And then analyze
18 that as part of every other request that
19 comes in.

20 When we get to -- as we do more and more
21 analysis and we work with departments on
22 sort of various degrees depending on their
23 needs, we can -- we may find ways of
24 reallocating existing resources to allow

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1 them to do that. But departments often do
2 that on their own if they feel they have a
3 need within a specific class. They have
4 some flexibility to do that if they think
5 that that's what their services need. It's
6 often on the department head to make those
7 decisions. We can work with them if there
8 is an issue related to funding. But often,
9 the analysis is done by the departments
10 themselves.

11 COUNCILWOMAN GYM: I make circle back on
12 this second round. But I just wanted to
13 clarify that sometimes when there is a new
14 compliance mandate in, and language access
15 is a new compliance mandate, that most
16 department heads and some department heads
17 may not actually know what they need in
18 order to be compliant with that. And I
19 guess part of the question, and maybe we can
20 figure that out later, is to clarify whether
21 which departments are actually working with
22 them to cost -- not only help them figure it
23 out, but actually understand what the costs
24 might be to the City in order to fully

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1 comply with the language access mandate.

2 MS. ADAMS: And we in the Budget Office
3 would help with any department that needs
4 that analysis. That's absolutely something
5 that we can do.

6 COUNCILWOMAN GYM: Thank you.

7 (Councilman Henon sitting in as Chair.)

8 COUNCILMAN HENON: Thank you,
9 Councilwoman.

10 Chair recognizes Councilman Jones.

11 COUNCILMAN JONES: Thank you,
12 Mr. Chairman. Still morning. Good morning.

13 MR. DUBOW: Morning.

14 COUNCILMAN JONES: You've been through a
15 lot of transitions in our --

16 MR. DUBOW: I thought you were going to
17 stop at "you've been through a lot."

18 (Laughter)

19 COUNCILMAN JONES: You've been through a
20 lot. But also in the realm of our financial
21 condition as a City, I remember the darker
22 days of making tough decisions about whether
23 or not we would layoff personnel. Whether
24 or not we could meet our receivable

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1 payments. Whether or not our bond rating
2 was being impacted negatively.

3 So I guess what I want to start out with
4 is, how are we doing by way of our credit
5 rating? And juxtapose that with how we
6 would be with our general obligation
7 borrowing and how that might -- is it that
8 inelastic? Elastic? What will happen?
9 What are your predictors?

10 MR. DUBOW: So right now we are in the A
11 category with all three rating agencies,
12 which we've never been before, so that's
13 really good. That's progress. We are,
14 however, lower than one of the other top ten
15 cities. Chicago is lower than we are. And
16 that's because of some of the things that
17 Councilwoman Parker was talking about
18 before, our relatively low fund balances,
19 our high fixed costs.

20 So, I think we're at a place where our
21 ratings are high which helps with our
22 borrowing costs. It lowers them. But there
23 is risks going forward if we don't build up
24 fund balances, that we could see that go

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1 down.

2 COUNCILMAN JONES: So when we were
3 considering the dreaded cigarette tax, how
4 did that, in retrospect, impact our bottom
5 line? And was the demand for cigarettes
6 reduced or increase or stay stable?

7 MR. DUBOW: So, the cigarette tax
8 definitely helped the School District's
9 bottom line. Helped them kind of get to the
10 place where they are now having positive
11 fund balances. And it did have an impact on
12 their -- on the level of consumption. There
13 was discussion at the state about adding on.
14 In their analysis, that adding onto the
15 statewide tax would have had an impact on
16 our local consumption.

17 COUNCILMAN JONES: So, the demand stayed
18 relatively neutral.

19 MR. DUBOW: It went down a little, but
20 the revenue was --

21 COUNCILMAN JONES: Okay.

22 MR. DUBOW: Revenue helped the district.

23 COUNCILMAN JONES: So with AVI and the
24 new assessments, are we still revenue
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1 neutral? Are we receiving extra money? How
2 has that shook out thus far?

3 MR. DUBOW: So, we did a property tax
4 increase last year for the district, so
5 there is more revenue because of that. I
6 think if there had been no change in the
7 rate, we'd probably be at maybe slightly
8 down from where we were before AVI was
9 implemented because of appeal losses.

10 COUNCILMAN JONES: So, the appeals
11 impacted some of that?

12 MR. DUBOW: Yes. Reduced the assessed
13 values.

14 COUNCILMAN JONES: I think we set aside
15 30 million, was it, for appeals? Did we --
16 did we ever --

17 MR. DUBOW: I think we -- I think it
18 was -- it got around that level.

19 COUNCILMAN JONES: So we did --

20 MR. DUBOW: We did lose a lot in
21 appeals, yes.

22 COUNCILMAN JONES: Okay. And by way of
23 our outstanding receivables as a
24 municipality, particularly outside owners of
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1 properties in Philadelphia that are tax
2 delinquent. There was a sizable receivable,
3 and the amount escapes me. But it was close
4 to 300 million I think.

5 MR. DUBOW: For outside owners? I don't
6 remember.

7 COUNCILMAN JONES: Someone who lives in
8 another county that owns real estate in
9 Philadelphia but doesn't pay their real
10 estate taxes here, and we were going
11 specifically after that receivable, what
12 is -- how have we done going after that?

13 MR. DUBOW: Let me ask Revenue to come
14 up.

15 COUNCILMAN JONES: And while they are
16 coming up -- yeah. Go ahead. And we were
17 modernizing the collection process. We
18 invested about a million dollars in
19 predictive dollars and good stuff like that.

20 MR. BRESLIN: So with the --

21 COUNCILMAN JONES: State your name for
22 the record.

23 MR. BRESLIN: Frank Breslin, Revenue
24 Commissioner. For the -- out of
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1 Philadelphia property owners, there was --
2 we received legal -- the legal authority to
3 be able to transfer our liens in the form of
4 judgments to those properties that they
5 owned outside of Philadelphia. And that --
6 the legal process to get that all
7 straightened out took some time. And just
8 recently, we were over those hurdles and we
9 actually started the process.

10 And so, we are starting in each county
11 to kind of learn the process within each
12 county and start placing those judgments.
13 And we just started with judgments within
14 the last couple of months. We just started
15 placing those judgments in Montgomery
16 County. And we've placed low volume there
17 just to learn the process and see, you know,
18 what it yields.

19 And now we've moved to Delaware County.
20 And we're in the process of placing
21 judgments in Delaware County. They should
22 be -- that process should be finalized this
23 month. And that is kind of the process.

24 And then once we have learned the process
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1 for placing these judgments, then we are
2 going to go to larger volumes in all of the
3 counties.

4 COUNCILMAN JONES: So, you are beta
5 testing now to see how the process works?
6 And when will you full throttle to go after
7 this money? And was it \$300 million that we
8 were --

9 MR. BRESLIN: I don't recall. It sounds
10 about right. But I don't recall the exact
11 number.

12 COUNCILMAN JONES: Can you provide to
13 the President's Office what that figure is?

14 MR. BRESLIN: Absolutely.

15 COUNCILMAN JONES: And then when do you
16 think we will be full fledged going after
17 folk who own property in Philly, pay their
18 taxes in Montgomery County and Delaware
19 County, yet refuse to pay taxes here? When
20 will we be full throttle with judgments and
21 liens?

22 MR. BRESLIN: I think in the first half
23 of Fiscal 17, there is money put into the
24 budget that we need in order to be able to
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1 place the liens and the cost of those
2 judgments. So, I think that's -- that's the
3 time frame.

4 COUNCILMAN JONES: So, okay. You'll
5 provide that. Did you provided -- ramp up
6 with the predictive dollars, all of those
7 good things to go after collections?

8 MR. BRESLIN: We've done a lot of things
9 around collections. We have not done a --
10 an in-house call center. That we did not
11 do. What we have done is we've, in turn,
12 increased our collection agencies. We are
13 getting things out to them quicker. They
14 are actually serving essentially as a call
15 center for us. They are making the outbound
16 collection calls. And we have a lot of
17 things around collections in this -- again,
18 in this budget.

19 COUNCILMAN JONES: Are generally
20 collections up or down?

21 MR. BRESLIN: I believe in general
22 delinquent collections are up. I think the
23 process has been effective.

24 COUNCILMAN JONES: So specifically, I
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1 need that number provided to the President
2 so that as we consider new taxes, we should
3 be collecting on old taxes. One of the
4 criticisms of us was that we put a new tax
5 on the book, but we don't go after
6 receivables hard. That's why I think that
7 information provided to Members of Council
8 through the President is essential.

9 MR. DUBOW: And one of the things you'll
10 see in the budget in the Five Year Plan is
11 that we do show an increase in delinquent
12 property tax collections. So in FY15, the
13 actual collection delinquent was 43.3 on the
14 City side. And for '17, we are showing
15 57 million. So, almost \$14 million
16 increase. And we keep that throughout the
17 plan.

18 COUNCILMAN JONES: Final question is on
19 regional -- I think it was Councilman Green
20 that mentioned the Mann on the
21 African-American Museum. Is there a way
22 that -- I happen to represent the Mann and
23 the squirrels that go there and then also
24 the Dell. But those are regional projects
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1 that kind of draw a wider customer base.

2 Is there a consideration in our Capital
3 Budget, our Operating Budget, to treat them
4 as City-wide assets as opposed to just a
5 District Councilperson paying for the
6 capital of that?

7 MR. DUBOW: That's a good question.

8 COUNCILMAN JONES: I would think.

9 MR. DUBOW: I don't know that we have
10 had those discussions. We can talk about
11 those.

12 COUNCILMAN JONES: I really want to talk
13 about that.

14 MR. DUBOW: But we should -- yeah, we
15 should.

16 COUNCILMAN JONES: Okay. Thank you,
17 Mr. President.

18 COUNCIL PRESIDENT CLARKE: Thank you,
19 sir.

20 Chair recognizes Councilman Domb.

21 COUNCILMAN DOMB: Thank you, Council
22 President.

23 COUNCIL PRESIDENT CLARKE: Welcome.

24 COUNCILMAN DOMB: Still good morning.
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1 MR. DUBOW: Good morning.

2 COUNCILMAN DOMB: Morning. First of
3 all, I do appreciate all the cooperation
4 your department has given me in its first 90
5 days or so.

6 MR. DUBOW: And we appreciate your
7 interest.

8 COUNCILMAN DOMB: So -- but I wanted to
9 have a couple questions. You mentioned your
10 budget's going up by, I think, about
11 49 million for benefits?

12 MR. DUBOW: Yes.

13 COUNCILMAN DOMB: Are those health
14 insurance or what type of benefits?

15 MR. DUBOW: They are a few things. The
16 biggest are pensions and health insurance.

17 COUNCILMAN DOMB: Yeah. Okay. And then
18 this may be a Revenue question. I had a few
19 quick questions.

20 How many taxes do we have in the City of
21 Philadelphia right now roughly? Twenty?
22 Twenty-five?

23 MR. DUBOW: I think I will ask the
24 Revenue Commissioner. There are some small
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1 ones that I probably don't have off the top
2 of my head.

3 MR. BRESLIN: Yeah. There is roughly 20
4 taxes.

5 COUNCILMAN DOMB: And in general, the
6 collection rate, which tax has the best
7 collection rate?

8 MR. BRESLIN: You know, I don't know
9 that number off top of my head. I probably
10 should, but I don't.

11 COUNCILMAN DOMB: Okay.

12 MR. BRESLIN: I will get back to you
13 with that.

14 COUNCILMAN DOMB: But I mean, I know
15 that you mentioned earlier that real estate
16 has 92 or 3 percent collection rate.

17 MR. BRESLIN: Yes.

18 COUNCILMAN DOMB: Would that be
19 considered one of the best collection rates?

20 MR. DUBOW: Taxes. I think there are
21 probably some that are higher than that,
22 right?

23 MR. BRESLIN: Yeah. I would think some
24 taxes come in at a higher -- at a higher
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1 rate than that, so I would like to get back
2 to you.

3 COUNCILMAN DOMB: Okay.

4 MR. BRESLIN: We definitely have those
5 numbers.

6 COUNCILMAN DOMB: And to follow up with
7 Councilman Jones questioning on the taxes,
8 the collections, is there -- mentioned this
9 earlier. Can we see a plan of the 20 or so
10 delinquent taxes we have in place of how we
11 are going to collect that money? The last
12 statement I got was that we had cleansed our
13 system down to somewhere around 700 to
14 750 million dollars in total and real estate
15 was like 350.

16 MR. DUBOW: Yeah. Our number is lower
17 than that.

18 COUNCILMAN DOMB: Okay.

19 MR. DUBOW: But I think what we said
20 last time was that --

21 COUNCILMAN DOMB: Get us a form?

22 MR. DUBOW: That the commissioner would
23 bring that in his hearing, which I think is
24 in a couple weeks in that plan.

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1 COUNCILMAN DOMB: Because I think what
2 we would like to see is a plan of how we are
3 going to collect each delinquency, what the
4 goal is over the next twelve months to try
5 and clean it up.

6 And the thing I want to keep in mind, it
7 seems to me and I'm not an expert, the
8 easiest tax to collect is real estate
9 because it's the one tax that has the
10 ability to lien. No other tax has
11 collateral like real estate does. Real
12 estate should be your best tax to collect.

13 I am just bringing it up in case we are
14 thinking about that. I think that's, to me,
15 where the focus should be.

16 Thank you.

17 MR. DUBOW: Thank you.

18 COUNCIL PRESIDENT CLARKE: Thank you,
19 Councilman.

20 Chair recognizes Councilwoman
21 Quinones-Sanchez.

22 COUNCILWOMAN QUINONES-SANCHEZ: Thank
23 you. Good morning, folks.

24 MR. DUBOW: Morning.
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1 COUNCILWOMAN QUINONES-SANCHEZ: Little
2 bit around the criteria. I was reading the
3 New York Times article. There is so much
4 comparison between Berkeley and
5 Philadelphia.

6 Is there any GMA, whatever you guys call
7 that term when you do your general market
8 survey, in Berkeley that compares to any
9 part of Philadelphia?

10 Do we have any of that?

11 MR. DUBOW: That compares to all of
12 Philadelphia?

13 COUNCILWOMAN QUINONES-SANCHEZ: No, just
14 some of Philadelphia. I want it apples to
15 apples. I keep getting the calls around
16 Berkeley. And North Philly ain't Berkeley.

17 So, is there anything that we can
18 compare where we take in a GMA that has the
19 same similar comparison around consumer,
20 consumer income, stores per capita,
21 supermarket per capita, anything so that I
22 can say compare -- to really compare?

23 MR. DUBOW: I think we can do that and
24 look at Mexico, too, where they implemented
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1 it and kind of look at either.

2 COUNCILWOMAN QUINONES-SANCHEZ: Maybe
3 Mexico will give me comparison.

4 MR. DUBOW: Yeah. See where there are
5 good comparisons.

6 COUNCILWOMAN QUINONES-SANCHEZ: I think
7 that's important. Because irregardless of
8 where people are in the tax, the issue of
9 comparison is hugely important. I'm trying
10 not to get into debate around the facts
11 because I feel like they go nowhere
12 sometimes because we don't have anything
13 concrete to compare it with.

14 Around enforcement, I know one of the
15 reasons we want to do the distributors is
16 because there is fewer distributors.

17 How many distributors we have in the
18 City?

19 MR. DUBOW: So I think there are 31, we
20 will call it, distributors. But I think
21 only about half of them are in the City.

22 COUNCILWOMAN QUINONES-SANCHEZ: Oh, so
23 the 31 distributors that compose kind of the
24 market, some of them are located outside?

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1 MR. DUBOW: Yes.

2 COUNCILWOMAN QUINONES-SANCHEZ: So, how
3 many -- okay. I would like to see how many
4 are in the City. So we've done an analysis.

5 MR. DUBOW: Excuse me, Councilman, she
6 can answer that question.

7 COUNCILWOMAN QUINONES-SANCHEZ: How many
8 distributors are within a 15-minute drive?

9 MS. WAXMAN: We can look into that.

10 MR. DUBOW: Can you answer City versus
11 out of City?

12 MS. WAXMAN: There are 31 soft drink and
13 flavor and concentrate manufacturers who are
14 taxpayers. There are 31 total, I believe,
15 two-thirds of those are outside the City.
16 One-third is in. And we can get you the
17 exact breakdown.

18 COUNCILWOMAN QUINONES-SANCHEZ: Okay.
19 So in terms of enforcement on collections,
20 because again I can't find a comparison for
21 liquor by the drink because Pennsylvania,
22 you can't go across the bridge and buy
23 liquor. You are not supposed to.

24 In terms of legal enforcement, there
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1 is -- what can we do if someone goes outside
2 the City and begins to purchase the
3 products? We are so lucky -- the consumers
4 would be so lucky because maybe they could
5 keep their prices down.

6 MS. WAXMAN: So the consumers, if you
7 are just an individual and you decide to pop
8 in the car and get on Patco and do your
9 thing, that's -- you know, there is no
10 problem there. You are allowed to do that.
11 If it's a retailer who is going outside, the
12 law says that you must be selling licensed
13 product in your store. And that if you're
14 not, then you are liable for the tax and any
15 penalties and things for late payment.

16 COUNCILWOMAN QUINONES-SANCHEZ: So, it
17 has to be licensed.

18 MS. WAXMAN: It has to come from a
19 licensed distributor that paid the tax.

20 COUNCILWOMAN QUINONES-SANCHEZ: Okay.
21 So like right now when bodegas go to BJ's at
22 work, when they go to pick up their stuff at
23 those --

24 MS. WAXMAN: So, if they are going to,
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1 say, BJ's or Jetro in Philadelphia, that
2 BJ's or Jetro is both a dealer and a
3 distributor.

4 COUNCILWOMAN QUINONES-SANCHEZ: Okay.

5 MS. WAXMAN: The tax will already have
6 been paid. So if they are going in there as
7 a retailer, they are totally fine. If they
8 are going to a location like that outside
9 the City, they need to present their PA
10 sales tax certificate to the distributor if
11 it's a Costco or whatever outside the City.
12 And then that distributor will need to file
13 and pay the tax.

14 COUNCILWOMAN QUINONES-SANCHEZ: So, is
15 there an expectation from us that we are
16 going to get our distributors to somehow put
17 something on their product that says it was
18 a licensed good?

19 Like, how am I going to know -- how are
20 we going to know what's on that shelf?

21 MS. WAXMAN: So, the way that we
22 anticipate that being tracked is that the
23 invoices that the distributors provide to
24 those retailers must indicate on the invoice
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1 that the tax was paid by the distributor.

2 COUNCILWOMAN QUINONES-SANCHEZ: So, we
3 are going to be auditing that, those 31
4 providers?

5 MS. WAXMAN: That's what we would be
6 looking for as looking for them to collect
7 and remit the tax. And then as we're out in
8 the process of doing audits of anyone
9 selling these, that is something our
10 auditors could be looking for.

11 COUNCILWOMAN QUINONES-SANCHEZ: In terms
12 of -- I think I had asked this before.

13 Have we begun to look at like consume --
14 the average bodega product line? I
15 mentioned this before, you know, I'm doing
16 the informal take a picture of a bodega and
17 the options. Don't -- it's a good thing
18 we're not talking about health because diet
19 is worse.

20 Have we looked at how we are going to
21 monitor the activity among the store to see?

22 For instance -- I'm saying this. My
23 brother-in-law is a distributor. Got some
24 bodegas in my family. When we have this
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1 debate, as we have had in the last few
2 weeks, everybody tells me they are going to
3 cheat. I shouldn't say that because now
4 they are going to all get audited, right?

5 MS. WAXMAN: The Department of Revenue
6 does accept tips for enforcement.

7 COUNCILWOMAN QUINONES-SANCHEZ: I am
8 just being honest. They are like, we are
9 going to spread it out, Maria. So in that
10 regard, it is a grocery tax. We are going
11 to spread it out. There is no -- you know,
12 my brother-in-law who is a distributor just
13 is, you know, the margin around some of the
14 distributors is smaller, is so low. He says
15 there is no way. I mean, he's actually
16 going to just not carry these products
17 anymore. So bodegas buy from him, now
18 they're not going to buy that product.
19 That's his answer to it.

20 I am just wondering when we discuss this
21 elasticity terminology, is like -- so he is
22 going to move away from. He's like I ain't
23 carrying water, I ain't carrying nothing.

24 And I just look at those types of things
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1 and -- and I'm wondering how we are going to
2 monitor and really enforce this because I
3 know on the cigarette sales, I mean,
4 cigarette is different. I can't look at
5 soda like cigarettes.

6 I was looking at those 200 jar Arizona
7 things that my bodegas carry because if you
8 are a mom, you buy it. And 200 ounces, so
9 that's six -- that's nine bucks, right?
10 Nine bucks. This is what they buy at the
11 bodega. 200 ounces of Arizona Tea. I
12 just -- it's just heart breaking for me.

13 What do I tell that mother? To buy 200
14 ounces of water?

15 That was not a question, Rob.

16 MR. DUBOW: I am taking the advice of
17 counsel.

18 COUNCILWOMAN QUINONES-SANCHEZ: All
19 right, Mr. Chair. I am just trying -- I am
20 having these honest discussions. I am just
21 trying to figure it out.

22 COUNCIL PRESIDENT CLARKE: There are
23 going to be a lot of honest discussions
24 before it's over.

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1 Chair recognizes Councilman Oh.

2 COUNCILMAN OH: Thank you very much,
3 Council President.

4 COUNCIL PRESIDENT CLARKE: Thank you.

5 COUNCILMAN OH: The budget is --
6 proposed budget is 4.167 billion, which is
7 significantly up from prior years. Is there
8 no tax or fee you can reduce? Is there no
9 tax or fee you can substitute for a -- for a
10 tax increase? Can you take some other part
11 of the budget where we give money or spend
12 money? And instead of doing that, use that
13 to fund some of these programs?

14 MR. DUBOW: So, we did as part of the
15 budget process ask for cuts from
16 departments. So we made cuts, but that was
17 really just to keep the core budget in
18 balance. So, we did not see any other
19 option for raising the kind of resources we
20 needed for these initiatives.

21 COUNCILMAN OH: There's no money that
22 the City gives. You can't just instead of
23 giving it, keeping it and fund this instead
24 of raising taxes?

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1 MR. DUBOW: There is nothing that
2 looking through we thought it made sense.
3 And as part of this process, if Council
4 looks through the budget and says we think
5 that that should be eliminated to pay for
6 it, and we are happy to have that
7 discussion, but there wasn't anything we
8 thought made sense.

9 COUNCILMAN OH: Yeah. Explain to me the
10 allocation we give to SEPTA every year, 60
11 to 65 million.

12 MR. DUBOW: Right. I think that's --
13 most of that is local match that goes to pay
14 debt service on SEPTA bonds. And that, you
15 know, is part of a formula. We pay our
16 portion of that.

17 COUNCILMAN OH: Okay. Could you --
18 could you give that to the Chair just for --

19 MR. DUBOW: Sure.

20 COUNCILMAN OH: -- us to take a look at
21 for sure.

22 MR. DUBOW: Yes.

23 COUNCILMAN OH: Okay. And then, this
24 budget has a lot of borrowings and increase
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1 for taxes. And --

2 MR. DUBOW: This budget has a new tax
3 but it also has reductions in taxes.

4 COUNCILMAN OH: But the overall costs
5 out of people's pockets, the average citizen
6 they are paying more in taxes and fees,
7 consumption, percent sales, cigarette,
8 whatever it is.

9 MR. DUBOW: The way the tax goes down
10 and before it goes down, so I don't know
11 that the average citizen you actually see a
12 reduction.

13 COUNCILMAN OH: I think if you are a
14 wealthy employee, your reduction in wage tax
15 may help somewhat. But -- but I think if
16 you're the average person in the City, the
17 miniscule drop in your wage tax does not
18 outdo the increase in the cost of living.

19 MR. DUBOW: For anybody who doesn't buy
20 sugar sweetened beverages, their taxes will
21 go down.

22 COUNCILMAN OH: But they have a lot of
23 other -- 2 percent sales tax, cigarette tax.

24 MR. DUBOW: That's not an increase.
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1 That tax has been in place for five years.

2 There's not an increase in the sales tax
3 budget or increase in the cigarette tax.

4 COUNCILMAN OH: So, let me ask you this.
5 The -- the -- the issue --

6 MR. DUBOW: If you're asking whether I
7 think that the tax burden in Philadelphia is
8 too high, that's a different question from
9 whether taxes are going up in this budget.

10 COUNCILMAN OH: Okay. However we say
11 it, the tax burden, the fees, the penalties,
12 the costs --

13 MR. DUBOW: And that's why through the
14 plan we have significant reductions in the
15 wage and business tax. Because we agree
16 with you, the tax burden --

17 COUNCILMAN OH: Okay.

18 MR. DUBOW: -- is high in Philadelphia.

19 COUNCILMAN OH: So putting that within
20 context of the PICA portion of the wage tax
21 concluding in 2023.

22 MR. DUBOW: Right.

23 COUNCILMAN OH: And now there isn't a
24 \$350 million amount of money on an annual
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1 basis that -- that the Administration is
2 anticipating along with the \$700 million
3 that we got to pay every year till 2037 or
4 whatever it is for the pension debt along
5 with increased bond obligations in this
6 plan.

7 What -- what -- what is, other than
8 ignoring it, what is your plan when the PICA
9 tax -- the PICA portion of wage tax ends?

10 MR. DUBOW: I don't think I've ever said
11 ignoring it. The plan is to get that
12 extended to make sure that it stays in
13 place.

14 COUNCILMAN OH: Okay. So, that's the
15 plan. How is that being done? And -- and
16 what is the process that assures us that
17 other than coming into 2023 where there is
18 no more money, that something is in place.

19 MR. DUBOW: Right. And I completely
20 agree with you that we don't want to wait
21 until 2023 or 2022 or 2021 to -- to make
22 that happen. I think, you know, sometime
23 within the next year we need to start
24 working with our legislators to make sure
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1 that that's extended.

2 COUNCILMAN OH: Me personally, I oppose
3 extending that wage tax. I'd love to see
4 that wage tax cut 1.5.

5 MR. DUBOW: I know. You've made that
6 clear.

7 COUNCILMAN OH: Yeah. Yeah. But my
8 point is that are you sure that despite all
9 the workings of everyone who wants that wage
10 tax to continue, that it's going to be
11 passed in Harrisburg?

12 Shouldn't there be a Plan B to prepare
13 for, you know, the fact that this money is
14 not going to be available?

15 MR. DUBOW: So I think part of kind of
16 the reason that we do Five Year Plans is to
17 do that kind of look ahead. And I think if
18 we get to the point where we are doing a
19 Five Year Plan and we still haven't changed
20 that, then we start -- you need to start
21 looking at alternatives.

22 COUNCILMAN OH: So my concern is this.
23 We are doing a Five Year Plan from 2016 to
24 2021. The next Five Year Plan is to
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1 '22/'23. And then there is suddenly, this
2 money is going.

3 MR. DUBOW: That's why I'm saying it's
4 something we need to take care of in the
5 next year.

6 COUNCILMAN OH: Yeah. But is that part
7 of your Five Year Plan here?

8 In other words, the borrowings and the
9 soda tax and all that and all this other
10 stuff, is that anticipating Plan A and Plan
11 B around this large amount of money?

12 MR. DUBOW: It anticipates that that --
13 that the PICA tax continues.

14 COUNCILMAN OH: Okay. So, I would love
15 to see a Plan B in case the PICA tax doesn't
16 continue. Because I think Plan B makes all
17 this very, very different than Plan A.

18 MR. DUBOW: Well, the issue is that
19 doesn't go away till 2023, so you are really
20 asking for a seven-year plan. And I think
21 the reason we don't do seven year plans is
22 when you get out that far, your assumptions
23 are really less meaningful.

24 COUNCILMAN OH: Yes. But I'm saying
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1 there's a definite law that sunsets that
2 clearly puts 350 million a year that's
3 calculated in paying the pension to 2037 and
4 borrowing money and -- and putting new taxes
5 on. And we're going to run out of things to
6 tax in order to make up the difference in --
7 in -- in -- in the PICA wage portion of the
8 tax if you don't get that.

9 MR. DUBOW: Well, that would -- you're
10 right. If we don't get that, the impact is
11 so devastating, it's beyond, you know, just
12 looking at what we would tax.

13 COUNCILMAN OH: So I'd finally say, that
14 it's hard for me to take this budget process
15 seriously because that is looming in --
16 looming ahead so clearly 2023. That this
17 process, which is a artificial legislative
18 process around PICA, allows us to only plan
19 for five years and ignore six and seven.
20 But it's not like it's not there.

21 MR. DUBOW: Yeah, it is there. That's
22 why we plan to try to get it extended.

23 COUNCILMAN OH: Okay. That's my time.

24 Thank you.
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1 COUNCIL PRESIDENT CLARKE: Thank you,
2 Councilman.

3 Chair recognizes Councilwoman Blackwell.

4 COUNCILWOMAN BLACKWELL: Thank you.

5 And good morning.

6 MR. DUBOW: Morning.

7 COUNCILWOMAN BLACKWELL: I want to go
8 back to a different subject. And that is to
9 ask you about risk management, their
10 relationship with finance and how the -- and
11 how the money is determined. What their
12 relationship is?

13 MR. DUBOW: Risk management is an office
14 within Finance.

15 COUNCILWOMAN BLACKWELL: Yes, good.
16 Because as you know, in fact, the Mayor sent
17 one of his people to me -- Rich, thank you
18 very much -- last week. And we still ended
19 up with 34 people who were not straight from
20 June 14 when a water main broke on North
21 52nd Street between Westminster and
22 Wyalusing in my district.

23 And I wondered, you know, half of those
24 not completed have issues like we're calling
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1 on mold. You know, people living and
2 seniors living with those kind of health
3 threatening issues. And other people, we're
4 going to contact them about making a
5 settlement. You know, and I have screamed
6 about this so long. All of you know I have
7 that issue.

8 I just wanted to know since they're
9 within your department, how you all work it
10 out? And we introduced legislation, but we
11 are trying to straighten that out. It won't
12 work as written, I'm told, and the state
13 would have to be involved in some of that.
14 We are still trying to work that out, as
15 well. But I know that if all of us have
16 problems or with regard to risk management,
17 we should know -- we should be able to
18 resolve them, certainly not in this time
19 frame and certainly there should be some
20 organized system that we can depend on.

21 MR. DUBOW: I understand. And so, I
22 think we all kind of share the goal of
23 getting all of these issues resolved as
24 quickly as possible. I mean, that's one of
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1 the things that, you know, we need --
2 Mr. Scott every week. And this was an issue
3 that we talked about a lot and how we can
4 get each of those resolved as quickly as we
5 can. So -- I mean, we share your goal of
6 getting that done.

7 COUNCILWOMAN BLACKWELL: Yeah. I'm just
8 wondering what -- I don't know what point it
9 gets to you. I don't know what the other
10 City departments, or is there some specific
11 process? I mean, does it automatically go
12 to L&I before you? Automatically Water? Is
13 it that they don't get back to -- to -- that
14 they don't -- I mean, they said they knew
15 there were some issues. But in spite of
16 that and they apologize, you know, I hate to
17 call the Mayor again to say, please, help
18 these people out.

19 I mean, is there some -- is there some
20 way we can get input into the system or do
21 we have to introduce legislation about that,
22 too?

23 MR. DUBOW: No. I mean, clearly we
24 don't want you to have to introduce
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1 legislation. We want to be able to work
2 with you. Mr. Scott can walk through the
3 process.

4 COUNCILWOMAN BLACKWELL: Thank you.

5 MR. SCOTT: My name is Barry Scott. I'm
6 Deputy Director of Finance for Risk
7 Management. Good afternoon.

8 COUNCILWOMAN BLACKWELL: Good afternoon.

9 MR. SCOTT: The -- Councilwoman, we are
10 continuing to work with the residents who
11 were impacted by the water main break on
12 June 14 last year. We are sort of close, I
13 think, to resolving the vast majority of
14 those claims. We have, you know, initially
15 had more, as you know, more than 75 claims
16 initially on properties which were impacted.

17 And we are -- you know, we have issues
18 now remaining with just about 30, 34, 35.
19 We are -- and we are actively working with
20 those claimants each week. We -- I know
21 that the claims adjuster who is handling
22 these claims was out visiting sites on at
23 least two days of this week as well as being
24 there last week.

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1 We have -- we have four -- several of
2 the properties, we are just awaiting them
3 signing their release which they receive
4 from us in order to process their claim
5 settlement.

6 So, we took the step of going to each
7 number of the properties which both
8 structural or mold issues doing our own
9 appraisal of the cost of that repair so that
10 the homeowner did not have to do that. We
11 are then including those values in the
12 settlement offers we are making to those
13 homeowners. You know, some of those
14 homeowners also have some work to do in
15 terms of getting us information.

16 So, we are really working with them in
17 order to -- in order to move those to
18 resolution as soon as we possibly can.

19 COUNCILWOMAN BLACKWELL: That's really
20 quite unbelievable. Half of the people. If
21 there were 78 -- 75 to 78, and like, 34 to
22 36 is still undone. That's half of the
23 people who were affected. I mean, do you
24 have staff? Is that you don't have staff?

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1 Is it, you know -- I mean, I have no idea
2 why we get these same answers. And why --
3 and why you can't get it done. Pretty soon
4 it's going to be a year. I just do not
5 understand.

6 Is program-based budgeting involved in
7 any of this?

8 MR. SCOTT: No. No. What we have --
9 so, our process is this. We -- we work with
10 the individual who is affected in order to
11 identify the damages that they have
12 suffered. We -- and in these circumstances,
13 we have, as I said, gone further to sort of
14 take the responsibility of trying to value
15 those damages.

16 We had -- so we identified some -- some
17 vendors in order to do that for us because
18 we don't usually do that for claimants. And
19 so, we've -- I think we have those numbers
20 for most of the properties. I believe that
21 barring some very unforeseen action, we
22 should be able to resolve the open claims
23 that we currently have down to, you know,
24 less than a half a dozen within the next two
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1 to three weeks where we are really relying
2 on information that we need to get from
3 others before we can finalize the
4 agreements.

5 COUNCILWOMAN BLACKWELL: You know how
6 long we heard that two or three weeks?
7 Okay. Now you all are here and Easter is
8 passed and this is April the 6th. I am
9 almost said August 6 because that's probably
10 when it will really happen. I mean, we just
11 don't believe you.

12 Let me say I also, while we're talking
13 with the -- about the issue of water, I
14 don't believe that the public should pay if
15 there's lead in our water. I heard the
16 Water Department say that we'll work with
17 the customer. They didn't put lead in their
18 water. I didn't fight it because it was
19 another -- it was another issue and another
20 bill about that.

21 But we're not supposed to -- where are
22 people supposed to get all this money? We
23 have lead in our water. You are going to
24 tell people I'm going to do you a favor and
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1 give you an agreement so you can dig up all
2 these pipes and pay that, too. We can't
3 even get this paid, Lord have mercy, where
4 people have water in their kitchen and their
5 houses destroyed.

6 I don't believe that we should further
7 victimize our people. Living in
8 Philadelphia shouldn't be a detriment where
9 we make all our people victims because they
10 have to -- it's bad enough if you have this,
11 like, this bad storm we just had in all this
12 wind where things happen where maybe people
13 have problems with their roof and other
14 things. But my God, obvious issues that are
15 not their fault like these pipe breaking in
16 the middle of the street and like lead in
17 their water should not make them further
18 victimized by our City.

19 Guess that's all I can do. I wish I
20 could go out there and fix them my darn
21 self, and maybe we would be further along.
22 But thank you.

23 COUNCIL PRESIDENT CLARKE: Thank you,
24 Councilwoman. Thank you for your continued
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1 passion for the people.

2 COUNCILWOMAN BLACKWELL: Thank you.

3 COUNCIL PRESIDENT CLARKE: Couple quick
4 questions before I call the next member, I
5 think, actually in the same rotation.

6 Can I get Revenue back up? I want to do
7 some follow-up questions with respects to
8 the number of retailers and -- thank you.

9 (Witness approaches Table.)

10 Just want to get some follow up.

11 It's -- your position is that you don't have
12 or you just not aware at this table how many
13 retailers do we have in the City of
14 Philadelphia that sells, potentially sells
15 sugary products.

16 MS. WAXMAN: Hi. Marisa Waxman, Deputy
17 Commissioner. I do not have at this table
18 the number of retailers in the City. And
19 what we would do is we'd go and we look at
20 the number of retailers by NAICS Code
21 industry classification to try and estimate
22 which ones of those would. So food and --
23 food service and bars we would count all of
24 them in. And then for retailers, we try and
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1 break them down. So maybe depending upon
2 how finely detailed the information is, we'd
3 be able to identify supermarkets, grocery
4 stores and put them in one pile as likely to
5 sell sugar-sweetened beverages. Shoe stores
6 and other things, we'd probably put in the
7 pile of retailers unlikely to sell
8 sugar-sweetened beverages. So, we would be
9 able to make an estimate there of the
10 number.

11 COUNCIL PRESIDENT CLARKE: All right.
12 Your projections of revenue are based on
13 what?

14 MS. WAXMAN: The projections of revenue
15 are based on sales data for sugar-sweetened
16 beverages.

17 COUNCIL PRESIDENT CLARKE: That comes
18 from?

19 MR. SCOTT: It comes from the source --
20 is the Rudd Center at the University of
21 Connecticut who gets information from the
22 Beverage Marketing Corporation and looks at
23 sales data. It's on -- they look at
24 national and regional sales data for
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1 sugar-sweetened beverages. Then they do --
2 they do adjustments for local economic
3 demographic characteristics and population.
4 So, they present consumption estimates in
5 gallons and ounces based on sales data for
6 individual cities and states.

7 COUNCIL PRESIDENT CLARKE: So it's a --
8 okay. So, it's an analysis done that starts
9 by someone in Connecticut that determines
10 the --

11 MS. WAXMAN: The sales -- the sales data
12 is collected from -- from a variety of
13 sources and aggregated, and then it is
14 analyzed by the Rudd Center.

15 COUNCIL PRESIDENT CLARKE: I'm just
16 trying to find out where we getting this
17 information?

18 MS. WAXMAN: We're getting -- we get it
19 from -- we are getting it from the Rudd
20 Center that has compiled the analysis.

21 COUNCIL PRESIDENT CLARKE: In
22 Connecticut?

23 MS. WAXMAN: Yes.

24 COUNCIL PRESIDENT CLARKE: Okay. So, we
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1 don't have any ability to determine that
2 locally?

3 MS. WAXMAN: No. Consumption data we
4 are looking at the sales. The sales is
5 what's most appropriate for making a
6 projection of what's taxable. And so, that
7 we have from there.

8 COUNCIL PRESIDENT CLARKE: Okay. And we
9 don't have a sense of how they get the
10 information? So they basically look at the
11 general sales, I'm guessing. I don't know
12 where they are getting it from.

13 MS. WAXMAN: Yeah. We can provide
14 you --

15 COUNCIL PRESIDENT CLARKE: We estimate
16 that a portion of these sales based on the
17 population is probably coming from this
18 City?

19 MS. WAXMAN: We can absolutely forward
20 the methodology that they use.

21 COUNCIL PRESIDENT CLARKE: All right.
22 So, how difficult will it be for you to get
23 information to us about how many retailers
24 in the City of Philadelphia? Because that
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1 is actually important. I know people like
2 maybe wondering why I'm asking these
3 question, but I really do need to know. We
4 asked this question. I think Councilwoman
5 Bass asked who is this going to impact?

6 MS. WAXMAN: We will be able to provide
7 an estimate based on retailers in the
8 categories based on the data we have. We
9 can't guarantee that one necessarily sells
10 it. But based on the type of retailer, we
11 can make an estimate of whether or not
12 they're likely to be a retailer of
13 sugar-sweetened beverages.

14 COUNCIL PRESIDENT CLARKE: How long do
15 you think that will take?

16 MS. WAXMAN: I would say that we can
17 probably get that within a week.

18 COUNCIL PRESIDENT CLARKE: How much?
19 How long?

20 MS. WAXMAN: Within a week.

21 COUNCIL PRESIDENT CLARKE: Okay. That's
22 a reasonable time frame. Actually, better
23 than I anticipated.

24 MS. WAXMAN: Well, let's make it two.
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1 (Laughter)

2 COUNCIL PRESIDENT CLARKE: Awesome.

3 MR. DUBOW: She'll learn for her next
4 response.

5 COUNCIL PRESIDENT CLARKE: You've been
6 here a while, right?

7 MS. WAXMAN: Little bit, yes.

8 COUNCIL PRESIDENT CLARKE: That sounds
9 like a veteran response.

10 With respects to the legislation and the
11 issue with respects to the legal challenge,
12 I think that was brought up earlier about
13 potential legal challenge and we kind of
14 pretty much figured it's going to be some
15 sort of a challenge unless there's some sort
16 of an agreement. The legislation says that
17 if we get tied up in litigation, asked for
18 confirmation, prolonged litigation in
19 particular, that the shift of the
20 responsibility of the tax then shifts to the
21 retailer; am I correct?

22 MR. DUBOW: I think that's correct.

23 COUNCIL PRESIDENT CLARKE: So
24 potentially, the retailer could
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1 ultimately -- we don't know how many there
2 are, but every single retailer could be
3 responsible for collecting and paying the
4 tax.

5 MR. DUBOW: But we don't believe that's
6 what will happen. We will show you -- get
7 you the opinion why we think it will be
8 upheld.

9 COUNCIL PRESIDENT CLARKE: I mean -- I'm
10 saying, court usually takes a long time best
11 case scenario. We don't know how many
12 retailers are. Then in the legislation it
13 says that if the distributors' portion of
14 the legislation gets tied up in litigation,
15 we then focus to the retailer. But we don't
16 know how many retailers we have to sell it.
17 I'm still not -- going to need a little more
18 clarity on the audit issue. I will ask the
19 gentleman next to you right after this, but
20 that's what the legislation says; am I
21 correct?

22 MR. DUBOW: That's correct.

23 COUNCIL PRESIDENT CLARKE: All right.

24 So with respect to the audit, is it your
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1 position that you do not at the table, I
2 will say at the table, know how many audits
3 you do on an annual basis with the retailers
4 that potential do sugary products?

5 MR. BRESLIN: I don't at the table know
6 our number of audits of retailers of sugary
7 products.

8 COUNCIL PRESIDENT CLARKE: So, how many
9 audits do we do generally?

10 MR. BRESLIN: I can get you those
11 numbers. I can get you the number of audits
12 that we do, and then I can break those down.
13 We have it in the database. I can break
14 those down by the industry classifications,
15 so I can break those down by retailer.

16 COUNCIL PRESIDENT CLARKE: Retailer?

17 MR. BRESLIN: Yeah. I can get that for
18 you.

19 COUNCIL PRESIDENT CLARKE: In the same
20 time frame?

21 MR. BRESLIN: Three weeks.

22 COUNCIL PRESIDENT CLARKE: All right.

23 MR. DUBOW: The Commissioner has been
24 here a little longer.

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1 COUNCIL PRESIDENT CLARKE: Nah, come on.
2 She's doing it in a week.

3 MR. DUBOW: Seriously --

4 MR. BRESLIN: I can get that to you very
5 quickly. We have a database with that
6 information.

7 COUNCIL PRESIDENT CLARKE: Okay. Thank
8 you. The question about -- I think
9 Councilman Green asked about community
10 college. I think your response was is a one
11 year?

12 MR. DUBOW: Correct.

13 COUNCIL PRESIDENT CLARKE: Why are we
14 doing that for one year?

15 MR. DUBOW: It was a request to add
16 money last year. As I said to Councilman
17 Green, we are happy to discuss that issue.

18 COUNCIL PRESIDENT CLARKE: Discuss it
19 where? Did they ask for the reduction?

20 MR. DUBOW: No. They asked -- last year
21 they asked for money. We put it in one-time
22 money. And since it was one-time money, we
23 took it out this year.

24 COUNCILMAN JONES: Point of information.
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1 COUNCIL PRESIDENT CLARKE: Yes.

2 COUNCILMAN JONES: I met with Community
3 College. It's my understanding they were
4 asking for \$3 million.

5 MR. DUBOW: This year.

6 COUNCILMAN JONES: This year.

7 COUNCIL PRESIDENT CLARKE: We are
8 cutting 1.4. I am just trying to understand
9 why it's one time. But I am sure they cut
10 our budget one time, I'd be crying. Be on
11 the other side of this table.

12 MR. DUBOW: I mean, that's the reason.

13 COUNCIL PRESIDENT CLARKE: Because it
14 was one time last year.

15 MR. DUBOW: Yes.

16 COUNCIL PRESIDENT CLARKE: So when you
17 said it was one time, did they ask for it to
18 be one time or did they ask for an increase
19 in the budget? My memory is a little slow.

20 MR. DUBOW: No. They didn't -- I mean,
21 this year they didn't say, oh, we wanted
22 that to be one time.

23 COUNCIL PRESIDENT CLARKE: Yeah.

24 MR. DUBOW: We put it in. It was a
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1 request. We put it in as one-time money.
2 It wasn't there request for us to take it
3 out, obviously.

4 COUNCIL PRESIDENT CLARKE: Yeah. I
5 mean, they wanted more than the 1.4. We
6 gave them up 1.4, right? 3 million,
7 Councilman.

8 COUNCILMAN JONES: Yes, sir.

9 COUNCIL PRESIDENT CLARKE: So, I'm just
10 trying to -- that's the only reason?

11 MR. DUBOW: That's correct.

12 COUNCIL PRESIDENT CLARKE: But that was
13 the last Administration. That wasn't this
14 Administration. So, the last Administration
15 decided it was one-time money. Why are we,
16 the current Administration, reaching back to
17 the -- I know some of you guys were around,
18 but.

19 MR. DUBOW: Yeah. When you looked at
20 the Five Year Plan from last year and you
21 looked at FY17, the number that we're
22 showing for Community College is what was in
23 the plan for FY17 last year. We are being
24 consistent with what's in the Five Year
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1 Plan.

2 COUNCIL PRESIDENT CLARKE: I'm sorry,
3 Councilman Green.

4 COUNCILMAN GREEN: Point of information.
5 I know Councilman Jones had stated that they
6 had made a request for \$3 million increase
7 for this year. And actually, you're looking
8 at a -- actually \$4 million swing now.
9 Because the reduction, they anticipated at
10 least coming in level this year from what
11 they had last year. Now they are actually
12 getting a reduction of 1.4 when they wanted
13 actually 3 million on top of what they got
14 last year.

15 Part of that is based on the fact that
16 historically Community College of
17 Philadelphia has had level funding for a
18 number of years. It was that year that
19 Mr. Dubow talked about that actually got
20 increase. Finally after years of asking for
21 increase, they finally got an increase of
22 1.4. Thought that 1.4 would continue and
23 that would be their new level funding. And
24 were asking for 3 million on top of that.

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1 Historically, they've been at a level
2 funding for number of years. Did get that
3 1.4 increase. Asking for 3 million on top
4 of that. So in addition to not getting
5 3 million additional, now they got a 1.4
6 reduction taking them back to what has been
7 historically underfunding for number of
8 years.

9 COUNCIL PRESIDENT CLARKE: Wow. That's
10 obviously problematic for them. We need to
11 get a better understanding of the decision
12 to reduce that 1.4. So needless to say,
13 there will be further discussion on that
14 during our budget process.

15 One last sugar question. During the
16 debate, we don't know. This is all
17 speculative in terms of how -- who will at
18 the end of the day ultimately pay the tax if
19 this program is implemented. Some people, I
20 know testimony here I guess last week there
21 was testimony that likely that the retailer
22 will eat some or the distributor or the soda
23 industry will eat some of the increase.

24 But in a briefing, when we talked about
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1 the estimation of the revenues and the
2 briefing from the Administration, the
3 statement says projected to assume the
4 entire tax will be passed onto the end
5 consumer.

6 MR. DUBOW: I'm sorry. Say that again?

7 COUNCIL PRESIDENT CLARKE: In a
8 briefing, an earlier briefing, it's thought
9 the Department of Revenue estimated the
10 revenue tax rates to identify the rate,
11 blah, blah, blah. Then it says the
12 projections assume the entire tax will be
13 passed onto the end consumer.

14 Is that the position? Because earlier
15 it was --

16 MR. DUBOW: There are two different
17 things. One is how we put together the
18 projections. And the projections we want it
19 to be conservative. And the projections
20 assume that everything is passed on. That's
21 how you get the 55 percent reduction.

22 COUNCIL PRESIDENT CLARKE: Okay.

23 MR. DUBOW: If not, everything is passed
24 on, you probably would see a smaller fall
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1 off in -- in consumption.

2 COUNCIL PRESIDENT CLARKE: Okay. So,
3 that's based on the reduction in
4 consumption?

5 MR. DUBOW: Yes.

6 COUNCIL PRESIDENT CLARKE: One last -- I
7 know I am over my time. With respect to the
8 reduction and consumption or the change in
9 product, because some people might actually
10 have more choices and maybe, eventually like
11 me, start liking diet soda.

12 MR. DUBOW: Or water.

13 COUNCIL PRESIDENT CLARKE: Nah. When I
14 eat my food, I got to have some kind of
15 sweet stuff. Water is for Council budget
16 session. I'm sorry.

17 Is there analysis done on the potential
18 loss of revenue, and then subsequently taxes
19 by the retailer if the retailers reduce
20 their sales?

21 Do we --

22 MR. DUBOW: For sales tax you mean?

23 COUNCIL PRESIDENT CLARKE: Yeah. People
24 stop buying products, then won't the --
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1 MR. DUBOW: Right. So --

2 COUNCIL PRESIDENT CLARKE: Wouldn't that
3 be an impact on the City?

4 MR. DUBOW: Yes. If the consumption
5 reduction was 55 percent, and all of that
6 reduction -- none of that reduction and
7 consumption had people moving onto something
8 else that was taxable, there would be a
9 sales tax reduction of up to 3.8 million.

10 COUNCIL PRESIDENT CLARKE: So, we do
11 have potential projections on that. Okay.
12 All right. Thank you.

13 MR. DUBOW: Sure.

14 COUNCIL PRESIDENT CLARKE: Chair
15 recognizes Councilman Taubenberger.

16 COUNCILMAN TAUBENBERGER: Thank you,
17 Council President.

18 Just reiterating what Councilman Green
19 said regarding Community College. I fully
20 agree with him. That the \$3 million ask and
21 now you're reducing them to 1.4 million is
22 really an equation of really more than
23 \$4 million. And they're doing important job
24 training. And I would like to just say for
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1 the record, I'm not asking any questions
2 because you explained why the cut has been
3 made which was my original question. But
4 they do important job training. We really
5 need. And that's really kicking them pretty
6 low. And I would like to see that changed.

7 The questions I have are -- and I have
8 one more comment. Let me put it on with a
9 sugar tax, soda tax, whatever you want to
10 call it. My 23 years in the Chamber of
11 Commerce, I know for a fact at some point
12 that full tax is being imposed down the
13 line. They may not do it the first year for
14 strategies or marketing and that sort of
15 thing. But you know what, that -- that
16 money is going to come down the line. And a
17 lot of small people are going to be paying
18 that extra tax. I don't think it's good.
19 But that's my comment.

20 We're borrowing \$4 million -- \$400
21 billion this year. Is this going to tie our
22 hands financially over the next eight years?
23 I understand the policy for rebuilding the
24 parks will grow the economy. So, will -- we
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1 get more funds in time. But what is your
2 timeline for this overall projects?

3 MR. DUBOW: So, the borrowing related to
4 the projects of 400 million is actually over
5 five years, to clarify, it's not one year.
6 And at the end of the five years, because
7 there's other debt service that is expiring
8 over time, our debt as a percent of revenue
9 is actually lower -- will be lower than it
10 is now with the borrowings.

11 So, does that answer your question?

12 COUNCILMAN TAUBENBERGER: Yeah, it does
13 answer it.

14 Back on the soda tax. We have gotten
15 some projects and more things are coming
16 because Council President asked. And I know
17 he will be disseminating that information to
18 us.

19 What I want to ask you, do you have
20 faith that the soda tax will bring in the
21 money projected off the formulas you are
22 using? I mean, I have had it explained to
23 me, but I don't think I've seen the formula
24 itself, what actually you're using.

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1 MR. DUBOW: We actually provide it to
2 Council, a one pager that explained how --
3 what our assumptions are and how we got to
4 the numbers. You should have that. If not,
5 we can send it.

6 COUNCILMAN TAUBENBERGER: I will look at
7 that again. Then I apologize to you that
8 being the case. But still, like I said
9 earlier, I believe that will be really
10 funded by the people in the long run. And
11 in the long run -- I really do. In fact, I
12 know it for a fact.

13 And I -- there is a mention of 32
14 distributors?

15 MR. DUBOW: Thirty-one.

16 COUNCILMAN TAUBENBERGER: Okay. Can we
17 have a list of those 31?

18 MS. WAXMAN: Hi. Marisa Waxman. So, we
19 have the list of current business income and
20 receipts taxpayers that are manufacturers of
21 soft drinks and flavoring and concentrates,
22 so that's the base of the list. There maybe
23 more that we discover over the course that
24 we have identified those.

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1 COUNCILMAN TAUBENBERGER: Sure. But can
2 we as a legislative body have that list?

3 MS. WAXMAN: I will need to make sure
4 that wouldn't breach any taxpayer
5 confidentiality. I can check on whether or
6 not we're allowed to release that.

7 COUNCILMAN TAUBENBERGER: I didn't ask
8 what they're paying in taxes, but I'm asking
9 for a list of manufacturers or distributors
10 that you are going to base this tax on. I
11 don't think it has any breach. I think it's
12 within my right. I might have to talk to
13 legal counsel. Solicitor leave?

14 But no. My point is, I think it's
15 important information that we know.
16 Information that we ought to know how our
17 industries are. That's education. If I
18 were to ask the amount of tax, you know
19 that, that's none of my business. But I'm
20 asking for who is eligible for this tax.

21 MS. WAXMAN: Councilman, I understand
22 your request. Yeah.

23 COUNCILMAN TAUBENBERGER: Thank you.

24 The other question I have, Mr. Dubow,
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1 you had said earlier that our SEPTA payout
2 is based on a formula. Is it possible to
3 look at that formula?

4 MR. DUBOW: Yeah. I told Councilman Oh
5 that we would provide an explanation.

6 COUNCILMAN TAUBENBERGER: I just want to
7 hear it again. I appreciate that.

8 Also, there are -- through your
9 discussion, there are reductions in this
10 year's taxes. Is it possible -- what is
11 that reduction? How much are we reducing
12 our taxes?

13 MR. DUBOW: The rates?

14 COUNCILMAN TAUBENBERGER: Well, the
15 rates and what's the total amount of
16 dollars?

17 MR. DUBOW: Sure. The total amount over
18 the Five Year Plan in the wage tax is about
19 214 million. And for business tax, I think
20 it's about 207.

21 COUNCILMAN TAUBENBERGER: That's over
22 five years?

23 MR. DUBOW: Yeah.

24 COUNCILMAN TAUBENBERGER: What is it for
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1 this year?

2 MR. DUBOW: I will get that for you
3 during the hearing. I just have to find it
4 in my folder.

5 COUNCILMAN TAUBENBERGER: Okay. I knew
6 you had a lot of things of importance in
7 that folder.

8 Well, Council President, in the lieu of
9 time, I am done with my questioning. And
10 whenever he can get that answer to me, that
11 would be great. I would like to see that
12 formula. I don't think it's like a secret
13 Coca-Cola formula that no one ever gets to
14 see. I actually want to see this formula.

15 COUNCIL PRESIDENT CLARKE: Okay.

16 COUNCILMAN TAUBENBERGER: Thank you.

17 COUNCIL PRESIDENT CLARKE: Thank you,
18 Councilman.

19 Chair recognizes Councilman Henon.

20 COUNCILMAN HENON: Thank you, Council
21 President.

22 Let me see here. Pensions.

23 Rob, what are the --

24 MR. DUBOW: Just the answer to your
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1 question. It's between wage and business
2 taxes, about 6 million in the first year.
3 Obviously, as it grows each other.

4 COUNCILMAN TAUBENBERGER: Thank you
5 very, very much.

6 MR. DUBOW: Sorry, Councilman.

7 COUNCILMAN HENON: No problem. We will
8 really get into details when Pension, when
9 they're called up here.

10 But just generally, what is the impact
11 of the Board's recent actions to reduce the
12 assumed rate of return?

13 MR. DUBOW: So we assumed -- reduced the
14 assumed rate of return from 7.8 million
15 to -- 7.8 percent to 7.5 percent. That
16 increases the amount the general fund has to
17 contribute each year by about 5 million a
18 year. It also reduces the risk that we will
19 miss our earnings assumption. And since we
20 have reduced the rate from 8.75 to 7.75 over
21 the last eight years, it also helps us make
22 more conservative investments which then
23 reduces the risk of loss.

24 COUNCILMAN HENON: All right. So, are
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1 any of the debts being serviced that could
2 be refinanced in order to make additional
3 payments for funded liability, only
4 dedicated instead of going back to the
5 general fund?

6 MR. DUBOW: Right. And we have done
7 that with some refundings in the past. We
8 do have some refunding opportunities that we
9 are looking at. And we could definitely
10 think about dedicating some of those savings
11 to pensions.

12 COUNCILMAN HENON: Well, if you have any
13 that you are thinking about or have
14 recently, you know, had dedicated that or
15 refinanced and --

16 MR. DUBOW: Yes.

17 COUNCILMAN HENON: Can you just provide
18 that to the Chair?

19 MR. DUBOW: Yes.

20 COUNCILMAN HENON: And have you -- have
21 you analyzed the controllers report or the
22 proposal to buy benefits?

23 MR. DUBOW: So the controller's -- yeah.
24 Proposal is actually to couple of different
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1 portions of that proposal. One would be
2 just straight buying out future benefits for
3 people in the Planned 67. I think another
4 version was making payments so that they
5 would switch from 67 to 87, the newer plan.
6 The pension funds actuary is looking at that
7 now and doing an analysis of. We don't have
8 that back. But when we do, we will
9 definitely take a close look at that.

10 COUNCILMAN HENON: Are you going to --
11 throughout this process, would there be some
12 sort of summary or feedback, you know,
13 unofficially just to -- you know, just to
14 get a snapshot of --

15 MR. DUBOW: Yes.

16 COUNCILMAN HENON: -- pros and cons?
17 Especially when you're -- when you're
18 reducing the, you know, the obligation rate
19 or the --

20 MR. DUBOW: Earnings assumption.

21 COUNCILMAN HENON: Earning assumption,
22 right.

23 MR. DUBOW: Yes.

24 COUNCILMAN HENON: I will -- so I have
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1 in the previous Administration, at the end
2 of the previous Administration, you know
3 money -- additional money was dumped into
4 revenue for increased collections. And I
5 will -- when Revenue comes in, we will get
6 into that. We just touched on the call
7 center. And so, we will get into the weeds
8 on that. We are going to be asking some of
9 those questions.

10 But one of the things for Finance is
11 there was supposed to be a data warehouse.
12 Couple things.

13 One, is there a data warehouse? And can
14 other departments access it and use it?

15 MR. DUBOW: The data warehouse for
16 Revenue?

17 COUNCILMAN HENON: For Office of
18 Property Data.

19 MR. DUBOW: That's different. Office of
20 Property Data is actually -- there is an
21 Office of Property Data. System that they
22 are working closely with is the CAMA system
23 for OPA. The data warehouse is for Revenue.

24 COUNCILMAN HENON: Okay. Is there an
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1 office -- is there a data warehouse then?

2 MR. DUBOW: The data warehouse for
3 Revenue is in the process of being put in
4 place. It's not fully in place yet. I
5 think it's in the early stages of
6 implementation. Yes, that's right.

7 COUNCILMAN HENON: The other -- I think
8 the intent is that other departments will be
9 able to access it, on confidential basis or
10 selectively.

11 MS. WAXMAN: So -- Marisa Waxman, Deputy
12 Revenue Commissioner. The data warehouse is
13 in the process of being stood up.

14 MR. DUBOW: Implemented.

15 COUNCILMAN HENON: Good catch.

16 MS. WAXMAN: We will be able to provide
17 reports of non-confidential data to
18 departments as needed. Currently, the
19 department already sort of does analyses of
20 assisting other departments, making sure
21 that we can provide the information without
22 disclosing anything confidential. The data
23 warehouse will make it easier for us to
24 produce those for other departments.

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1 COUNCILMAN HENON: What's the timeline
2 on that?

3 MS. WAXMAN: So, I believe it's going to
4 be put up in three different phases. The
5 end of phase three is February or
6 March 2017. And so, there will be
7 incrementally starting the summer basically
8 parts that they are in.

9 COUNCILMAN HENON: So phase one this
10 summer?

11 MS. WAXMAN: Let me get back to you on
12 the exact month.

13 COUNCILMAN HENON: Hopefully, by fall.

14 MS. WAXMAN: Yes. I feel comfortable --

15 COUNCILMAN HENON: And that will
16 actually produce some sort of reports that
17 the departments can use confidentially?

18 MS. WAXMAN: Yeah. Phase one focuses
19 primarily on internal data to the Department
20 of Revenue. So, our tax system, our water
21 billing system as well as the information
22 from our collection agencies and co-counsel.
23 And subsequent phases will include marrying
24 that with data from other departments.

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1 COUNCILMAN HENON: Okay. My last
2 question here is, the Office of Property
3 Data. They kind of ran right into each
4 other generally. What is the mission of
5 that office? And are they supposed to be
6 responsible for assembling the property
7 related data on taxes, liens, assessments,
8 zoning history, license and billing permits?

9 In the history, I think just from what I
10 can recall from several years ago, just
11 having a one-stop shop for what a profile of
12 that property; is that correct?

13 MR. DUBOW: Right. So, their mission is
14 to make sure that all the various
15 information systems related to property
16 around the City are consistent. And they
17 weren't going in.

18 COUNCILMAN HENON: Is it up and running?
19 I mean, is it together? Is it still in the
20 phasing-in program?

21 MR. DUBOW: So one of -- part of the
22 money in the budget for this year is for an
23 addressing consultant to help with the
24 addressing process. And that will get at
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1 what you're -- that is part of implementing
2 that.

3 COUNCILMAN HENON: There is on
4 addressing analysis where it asks for
5 \$160,000, I guess, for the professional
6 services.

7 MR. DUBOW: Yes.

8 COUNCILMAN HENON: Particular for this.

9 MR. DUBOW: Correct. So that is --

10 COUNCILMAN HENON: Is there a timeline
11 on?

12 MR. DUBOW: Timeline? I think Saskia
13 Thompson who is head of the office is going
14 to come up and address the timeline issue.

15 COUNCILMAN HENON: Because the data
16 warehouse, separate; Office of Property
17 Data, separate, all right I think they are
18 both very, very useful. And I think
19 critical to either sharing information and
20 providing information for interdepartmental
21 use. But also, it's better for us to call
22 and use as a resource when we're trying to
23 really assess, you know, who -- what a
24 property looks like and what's all involved,
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1 whether there is pending suits or liens and
2 litigation or violations, et cetera.

3 MS. THOMPSON: Saskia Thompson, Finance
4 Department of the Office of Property Data.
5 So, that is exactly what we're trying to do.
6 The addressing project in particular, once
7 we have standardized addresses or come up
8 with a way to link addresses, we will be
9 better able to do exactly what you're
10 talking about, which is to give you a
11 picture of a property. And what all of the
12 services that the City delivers to that
13 particular property.

14 So it's L&I, for example, right now they
15 feed information to a number of other
16 departments. But there is an error rate.
17 So, they feed information on a specific
18 property and another system might not be
19 able to accept that record because it's not
20 matching up. That's what we're trying to
21 fix.

22 COUNCILMAN HENON: Right. Hence the
23 silo system that we have -- you hear, year
24 in and year out. And really excited about
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1 the innovation and creativity that has been
2 taking place over the last several years. I
3 want it to continue with just -- would hope
4 that they would go online soon and we can
5 further have these conversations offline,
6 but we need it.

7 I think the City needs it. I think the
8 citizens need it. And I think they are
9 invaluable tools, in my opinion, because it
10 will help us do our job. And we don't have
11 to insert any kind of policy decisions when,
12 you know, administratively I think these
13 will eliminate or alleviate some of the
14 unanswered questions or concerns that we
15 have here in this body. So excited there.

16 MR. DUBOW: We agree. Thank you.

17 MS. THOMPSON: Thank you.

18 COUNCIL PRESIDENT CLARKE: Thank you,
19 Councilman.

20 Chair recognizes Councilman Squilla.

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

23 COUNCIL PRESIDENT CLARKE: You're
24 welcome, sir.

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1 COUNCILMAN SQUILLA: I -- just a quick
2 question. It might have been answered
3 earlier on the sugar tax as far as
4 elasticity. Understanding the use and then,
5 I guess, the reduction of use depending on
6 the rate.

7 Is that percentage used, obviously, is
8 that looked at from an origin that already
9 used that type of tax or any type of tax?

10 How do we come up with that number?

11 MR. DUBOW: How did they come up with
12 the 1 percent elasticity?

13 COUNCILMAN SQUILLA: Yes.

14 MR. DUBOW: Yeah. So, they looked at, I
15 guess, maybe a dozen different studies that
16 looked at the impact of increases in cost
17 consumption. So, they were looking at cost
18 changes and how that impacts consumption.

19 COUNCILMAN SQUILLA: And was that the
20 higher, I guess, the cost change the more
21 reduction in consumption?

22 MR. DUBOW: Right.

23 For example, with a 1 percent
24 elasticity, if cost goes up 20 percent, then
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1 consumption goes down 20 percent. And in
2 this case, goes up 55 percent, consumption
3 goes down 55 percent.

4 COUNCILMAN SQUILLA: And then does that
5 percentage stay the same throughout after
6 the initial drop?

7 MR. DUBOW: You have -- right. You have
8 the big drop off from the first -- the
9 55 percent. Then we actually project that
10 the trend of reduction in consumption that
11 had been going on will continue. So, there
12 will be additional reductions after that,
13 but not as large as the initial reduction
14 when people adjust their habits based on
15 that change.

16 COUNCILMAN SQUILLA: All right. Also, I
17 mean, I guess I have some questions for --
18 on OPA. I guess I will wait till they come
19 up since you've been bombarded with a bunch
20 of other questions already.

21 MR. DUBOW: They come today.

22 COUNCILMAN SQUILLA: They come up today.

23 MR. DUBOW: OPA comes up today.

24 COUNCILMAN SQUILLA: Hopefully, if we
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1 get to it. I know it's a lot of questions.

2 COUNCIL PRESIDENT CLARKE: Yes.

3 COUNCILMAN SQUILLA: All right. Thank
4 you.

5 COUNCIL PRESIDENT CLARKE: Yeah. Was
6 hoping we can get a break in, but have like
7 six more. Never want to attempt to suppress
8 members' questions because they will put
9 somebody else at the front table if I try to
10 do that. But, you know, we are -- be good
11 if we can get to OPA.

12 Chair recognizes Councilwoman Reynolds
13 Brown and then Councilwoman Parker will be
14 immediately after that.

15 COUNCILWOMAN REYNOLDS BROWN: Good
16 afternoon. Couple follow ups.

17 I view this as a teachable moment, at
18 least for me. I very much appreciated
19 Councilmember Allan Domb's question
20 regarding a list of all the taxes. So if
21 you -- maybe this exists some place. I just
22 don't know. But I would love for you to
23 submit to the Chair or as a part of the
24 testimony for the Revenue Department when
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1 they come back before us, a list of all the
2 taxes, what department, I guess, benefits
3 from the collection of that particular tax.
4 And then to his question, which may have
5 been answered offline, which one of those
6 taxes, which do we experience the greatest
7 success.

8 MR. DUBOW: In terms of collection
9 rates?

10 COUNCILWOMAN REYNOLDS BROWN: Yes. And
11 which do we experience -- which one has the
12 worst collection rate.

13 MR. DUBOW: Okay. We will put that --

14 COUNCILWOMAN REYNOLDS BROWN: That will
15 be very, very informative.

16 And then to Councilwoman Helen Gym's
17 questions regarding language access, so what
18 I thought I heard is that there does not
19 exist a fundamental protocol across
20 departments when it comes to language
21 access. Is that fair to say?

22 MR. DUBOW: I think we are in the
23 process of putting together a language
24 access plan. At the end of that plan, there
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1 would be a system protocol. I don't think
2 it's in place now.

3 COUNCILWOMAN REYNOLDS BROWN: Okay. Is
4 that something because it's so new, that
5 that mandate is so new?

6 MR. DUBOW: I think that's correct.

7 COUNCILWOMAN REYNOLDS BROWN: My
8 personal opinion and experience is that as
9 was mentioned by Councilwoman Gym, when it's
10 a mandate, sometimes it takes a minute for
11 leadership across departments to get it and
12 then implement it, to establish a
13 fundamental protocol is a beginning place of
14 ensuring it's going to get done.

15 MR. DUBOW: That's right. We are in
16 that process.

17 COUNCILWOMAN REYNOLDS BROWN: And so, if
18 you had to look at a long term deadline,
19 drop deadline completion of that, what are
20 we looking at? The end of the fiscal year?
21 End of the calendar year?

22 MR. DUBOW: I think the deadline was end
23 of the fiscal year.

24 COUNCILWOMAN REYNOLDS BROWN: Okay.
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1 MR. DUBOW: Let me -- if that's not
2 right, I will correct the record.

3 COUNCILWOMAN REYNOLDS BROWN: Okay. The
4 City Solicitor left, correct?

5 MR. DUBOW: I think so.

6 COUNCILWOMAN REYNOLDS BROWN: Okay.
7 Because someone said that there's a belief
8 that the City will survive the challenge.
9 And so, I'm curious to know why? How?
10 Based on what?

11 MR. DUBOW: So we -- we will provide his
12 opinion to show why -- why we will survive
13 it. The other thing I should say is I think
14 if there is a challenge, I think we would
15 not -- and there was a court order, that
16 would probably tell us not to impose. We
17 would have to wait to impose the tax until
18 that challenge was resolved.

19 COUNCILWOMAN REYNOLDS BROWN: Okay. All
20 right then.

21 Thank you, Mr. President. Thank you,
22 Rob.

23 COUNCIL PRESIDENT CLARKE: Thank you,
24 Councilwoman.

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1 Chair recognizes Councilwoman Parker.

2 COUNCILWOMAN PARKER: Thank you,
3 Mr. President. If I'm standing between us
4 and a break, I am going to move pretty
5 quickly here.

6 I will ask you -- I wanted to ask you
7 this, Rob. I will get the detail when
8 Revenue comes. Because you were here, I
9 wanted to just quickly stroll back to 2013.
10 The City is, you know, in the midst of
11 making a AVI transition. We -- we, the
12 Pennsylvania General Assembly, the
13 Philadelphia Delegation worked very closely
14 with the Administration along with the
15 Council President's office. Even it was
16 actually my first time in working with
17 Councilman Allan Domb who is not elected
18 during that time, but actually put some skin
19 in the game and helping us lobby for a bill
20 that I was very proud to have authored which
21 ended up being Act 93 of 2013, which gave
22 the City an additional tool, not just
23 Philadelphia, but every municipality in the
24 Commonwealth as it related to the collection
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1 of delinquent property taxes. And I still
2 remember looking at the pictures Herb Wetzel
3 showed us, Council President, the link --
4 tax delinquent properties in the City of
5 Philadelphia and the Main Line mansions and
6 swimming pools.

7 Since those properties weren't being
8 liened, that, hey, they were incentivized
9 that they had several properties here. It
10 ran into court challenges and broke my
11 heart. But I understand that some of those
12 issues have been addressed.

13 What are we doing and how are we taking
14 advantage?

15 MR. DUBOW: Finally, it has survived.
16 Challenge, we are beginning to implement it.
17 We are doing it in Montgomery County on a
18 small scale just to kind of make sure we are
19 doing it correctly, and then we will expand
20 it. But it is a real important tool. We
21 are glad we have it. Thank you.

22 COUNCILWOMAN PARKER: Okay. Thank you
23 very much. I will definitely when Revenue
24 comes back, I want to just delve into how
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1 effective were we at using the tool when it
2 was sort of first provided to the City. Any
3 sort of challenges that we're having moving
4 forward now? Because if we need any
5 additional assistance, we can work in an
6 intergovernmental manner to get that done.

7 MR. DUBOW: Thank you. Appreciate that.
8 It's think it's very early. Maybe a little
9 while before we can answer that, but thank
10 you. We appreciate that.

11 COUNCILWOMAN PARKER: Thank you,
12 Mr. President.

13 COUNCIL PRESIDENT CLARKE: Thank you,
14 Councilwoman.

15 Chair recognizes Councilwoman Quinones
16 Sanchez.

17 COUNCILWOMAN QUINONES-SANCHEZ: Thank
18 you, Mr. President.

19 I just wanted for the record to read
20 from the website of the Rudd Center for food
21 policy and obesity. The Rudd Center is a
22 non-profit organization devoted to promoting
23 solutions to childhood obesity, poor diet
24 and weight bias through research and policy.

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1 And in their own literature, they really
2 speak to the fact that they understand the
3 regressive nature of the taxes that they
4 promote, but that their goal is a health
5 one. So, I just wanted to put that on the
6 record because I think it's important when
7 we ask for the data sets, and the reason we
8 have asked for these analysis, particularly
9 in its comparison to Berkeley is that the
10 Rudd Center's goal is different than ours.
11 We have made a decision this is not a health
12 decision. This is a financial one.

13 So, if I'm hearing you right, 31
14 distributors are the ones that we expect to
15 pay the \$90 million a year that we are
16 projecting?

17 MR. DUBOW: Yes. It's 31. That's
18 right.

19 COUNCILWOMAN QUINONES-SANCHEZ: Okay.
20 So people get it, you know, it's 90 million
21 for 31 businesses. And I don't know what
22 their business model is, but that is our
23 expectation.

24 Because you've written in the provision
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1 about going after the retail folks, if
2 I'm -- my brother-in-law who pays all his
3 taxes, poor guy, as a distributor, if he
4 pays his taxes to the distributor on the
5 retail basis and we discover that because of
6 litigation we can't collect but I'm paying
7 the tax to the distributor and I'm a retail
8 person and you come after me, that
9 expectation is that we're going to expect
10 retail folks to pay twice?

11 MR. DUBOW: Our expectation is if there
12 is a challenge, that we would -- we would
13 probably wait to implement until the
14 challenge is resolved. So, that would mean
15 that that situation wouldn't arise.

16 COUNCILWOMAN QUINONES-SANCHEZ: Okay.
17 So -- so but if we feel so secure that based
18 on your -- the legal opinion and what you
19 have said here that the -- the -- we are
20 secure in our legal challenge to the
21 distributor, why add the additional
22 provision?

23 MR. DUBOW: I think we can --

24 COUNCILWOMAN QUINONES-SANCHEZ: We tried
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1 it before. This Council did not approve it.
2 You are selling it to us now and saying we
3 are only going after the distributor. It's
4 easier to manage. We said no several times
5 to the other.

6 Why do you need that provision there?

7 MR. DUBOW: I think as part of this
8 process, we can discuss that provision.

9 COUNCILWOMAN QUINONES-SANCHEZ: Okay.

10 Thank you, Madam Chair.

11 (Councilwoman Reynolds Brown sitting in as Chair.)

12 COUNCILWOMAN REYNOLDS BROWN: For the
13 record, I wanted to hear repeat to the
14 question, how many distributors and the
15 number we're going after.

16 MR. DUBOW: 31 distributors.

17 COUNCILWOMAN REYNOLDS BROWN: To pay
18 90 million. Okay.

19 So as a follow up to that, what is
20 the -- what is the remedy for those
21 businesses who go to Chester County and
22 Montgomery County on my side of the world
23 and do not show their retail beverage
24 license?

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1 You gave us the best case scenario. Now
2 let's go to the other end of that continuum
3 and look at the worst case scenario of those
4 who go across county lines and do not honor
5 up with their license.

6 MR. DUBOW: So, we think that there will
7 probably be some people who don't comply.
8 We built in a 10 percent non-compliance
9 rate.

10 COUNCILWOMAN REYNOLDS BROWN: Okay.

11 MR. DUBOW: So, we assume that there
12 will be some of that.

13 COUNCILWOMAN REYNOLDS BROWN: Very well.
14 Okay. Councilman Green.

15 COUNCILMAN GREEN: Thank you, Madam
16 Chair.

17 I notice in the budget testimony that,
18 Mr. Dubow, that you provided that there was
19 some information that every year for the
20 past number of years has not been included
21 in this year's budget testimony. That being
22 a request from the School District for
23 additional funding. And my understanding of
24 that is correct?

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1 MR. DUBOW: That is correct. There was
2 not a request for additional funding from
3 the district.

4 COUNCILMAN GREEN: And the anticipated
5 obligation for FY17 is 104?

6 MR. DUBOW: That's right.

7 COUNCILMAN GREEN: On page 69 of the
8 budget detail?

9 MR. DUBOW: Yes.

10 COUNCILMAN GREEN: So based on that
11 information not being a request from the
12 School District this year, is it your
13 understanding or belief that they are in
14 better financial position for at least this
15 fiscal year and next fiscal year?

16 MR. DUBOW: Yes.

17 COUNCILMAN GREEN: And that's based on
18 information that we have received, I think,
19 by media reports that they have a, as they
20 described it, excess revenue over expenses
21 of approximately \$80 million for the current
22 fiscal year and a projected 120 for next
23 fiscal year?

24 MR. DUBOW: I think it was 80 -- in the
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1 80s for the fiscal year that ended June 30,
2 2015. And that the number for this year is
3 about 134-ish.

4 COUNCILMAN GREEN: Okay. When did you
5 first get information from the School
6 District that they would not be making a
7 request for additional funding?

8 MR. DUBOW: We got that information
9 probably within the last few weeks.

10 COUNCILMAN GREEN: Okay. So, within the
11 last few weeks. And was that prior to media
12 reports regarding that issue?

13 MR. DUBOW: To media reports that they
14 were not going to request?

15 COUNCILMAN GREEN: Media reports that
16 they were going to have -- I will use their
17 language -- excess revenue over expenses for
18 this fiscal year, next fiscal year.

19 MR. DUBOW: So, I think that was
20 probably right around the same time when
21 their projections came out. And it was
22 after -- it was after the 88 or so million
23 number for FY15 came out, but before the
24 FY16 and 17 numbers came out.

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1 COUNCILMAN GREEN: And I would have the
2 perspective that based on your position with
3 the City, you have regular conversation with
4 the School District regarding their
5 financial issues?

6 MR. DUBOW: That's correct.

7 COUNCILMAN GREEN: Okay. And so, I know
8 that Council had entered into either an
9 intergovernmental agreement or memorandum of
10 understanding regarding getting better
11 information from the School District. But
12 from my perspective, and I could be wrong
13 being somewhat new to this body but not new
14 to this room, we didn't receive information,
15 we as City Council the body, receive
16 information regarding their financial status
17 around the same time that you did.

18 MR. DUBOW: I'm not sure. I know that
19 there were briefings from the School
20 District to Council. I don't know the exact
21 timing and when it relates to when we got
22 information.

23 COUNCILMAN GREEN: Based on your
24 experience both in this Administration and
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1 the last two Administrations, you would
2 regularly get information regarding the
3 status of the School District and finances
4 because they're such an impactful issue not
5 only for education of children throughout
6 the City but also the impact on the City's
7 budget as well, correct?

8 MR. DUBOW: That's correct.

9 COUNCILMAN GREEN: Okay. And are you
10 having regular meetings with the School
11 District regarding their finances?

12 MR. DUBOW: Yes.

13 COUNCILMAN GREEN: Okay. And when was
14 your last meeting with the School District
15 prior to the release of that information.

16 MR. DUBOW: Prior to when they released
17 it?

18 COUNCILMAN GREEN: Uh-huh.

19 MR. DUBOW: It was probably during the
20 week when they released.

21 COUNCILMAN GREEN: Okay. But prior to
22 that, when was your last conversation with
23 the School District regarding their
24 finances?

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1 MR. DUBOW: We talk to them regularly so
2 may have been the week before that.

3 COUNCILMAN GREEN: Okay. So considering
4 your ongoing and regular communication with
5 the School District, it would, I guess from
6 my perspective, seem somewhat odd that they
7 would not have an ongoing perspective of
8 where they were from a financial perspective
9 until that meeting that you had with them.
10 And it seemed odd that we didn't get any
11 earlier information how they were doing in
12 reference to the fiscal year and the next
13 fiscal year.

14 MR. DUBOW: I think they didn't -- they
15 didn't know exact numbers. I mean, they
16 knew that they were going to have positive
17 fund balances. I don't think that they
18 knew, kind of, where exactly that would fall
19 out for '16 and '17.

20 COUNCILMAN GREEN: Okay. When you said
21 they knew they were going to have positive
22 numbers, when did you get information in
23 reference to when they knew they were at
24 positive numbers without being specific?

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1 Just a general perspective.

2 MR. DUBOW: I think, you know, probably
3 several months ago.

4 COUNCILMAN GREEN: Several months ago.
5 Okay. Thank you.

6 COUNCILWOMAN REYNOLDS BROWN: As a
7 follow up to Councilman Green's questions
8 regarding the School District, is there --
9 did the Administration suggest to the School
10 District that they should not ask for
11 anything additional this year given where
12 they are and what we're trying to accomplish
13 in this fiscal budget?

14 MR. DUBOW: I don't think the
15 Administration told them what they should or
16 shouldn't do. I think that was a decision
17 that they made.

18 COUNCILWOMAN REYNOLDS BROWN: "They"
19 meaning the School District of Philadelphia?

20 MR. DUBOW: Yeah.

21 COUNCILWOMAN REYNOLDS BROWN: Very well.
22 Councilwoman Blackwell.

23 COUNCILWOMAN BLACKWELL: Thank you very
24 much. I was walking down the hall, and one
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1 of the companies stopped me and reminded me
2 that when it comes to Pedialyte, I believe
3 that's the correct name for --

4 COUNCILWOMAN REYNOLDS BROWN: It is.

5 COUNCILWOMAN BLACKWELL: -- what
6 children take, you know. When I got
7 married, my youngest was 13. So -- and my
8 oldest is still five years my junior, so I
9 didn't get a chance for that. And even
10 Ensure, which my father took towards the end
11 of his life and all those protein drinks,
12 they're all effected by what we do here.
13 So, I think my colleagues should keep that
14 in mind, as well.

15 It's terrifying to think that children
16 and the elderly will be hurt by additional
17 tax on sugar. Thank you.

18 That's my comment.

19 COUNCILWOMAN REYNOLDS BROWN: Can or
20 will the Administration comment on that? Is
21 that factual?

22 MR. DUBOW: I think it depends on the
23 ingredient. So for example, anything with
24 milk in it, is not subject to the tax. So
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1 if the children's products have milk in
2 them, they are not going to be subject to
3 the tax.

4 COUNCILWOMAN REYNOLDS BROWN: Okay.

5 MR. DUBOW: I'm sorry. Revenue will
6 give a more detailed response to that.

7 COUNCILWOMAN REYNOLDS BROWN: Sure.
8 Restate your name and pull the mic close to
9 you.

10 MS. WAXMAN: Hi. Marisa Waxman, Deputy
11 Revenue Commissioner.

12 So, there are already exclusions built
13 in for things like baby formula. Also, the
14 legislation includes language that says by
15 regulation certain things can be excluded
16 for health-related reasons for, like, the
17 products you were talking about.

18 COUNCILWOMAN REYNOLDS BROWN: Such as
19 for clarity purposes?

20 MS. WAXMAN: I'm not an expert yet in
21 those particular products. But there
22 basically there is the flexibility to
23 exclude health-related products. So if
24 there is something that might be included,
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1 for example, something like a Pedialyte or
2 an Ensure but there's a health-related
3 reason to exclude it, there is flexibility
4 to do so via regulation.

5 COUNCILWOMAN BLACKWELL: Well, we would
6 like that clarified so that we are
7 specifically sure, because one of the
8 companies told me that about an hour ago.
9 So, we would like to know for sure. Because
10 many people and many seniors who need it and
11 the young as well need that. And we want
12 that clarified.

13 COUNCILWOMAN REYNOLDS BROWN: Is that
14 understood by the Administration?

15 MR. DUBOW: Yes. Yes, it is.

16 COUNCILWOMAN BLACKWELL: Thank you.

17 COUNCILWOMAN REYNOLDS BROWN: Thank you,
18 Council Lady.

19 Councilman Domb.

20 COUNCILMAN DOMB: Thank you, Madam
21 Chairwoman.

22 Just one question on -- has to do with
23 the reduction in the wage taxes. I think we
24 talked about this earlier. I was wondering
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1 if we knew the figure for the non-resident
2 reduction over the five-year period?

3 MR. DUBOW: The dollars or the rate?

4 COUNCILMAN DOMB: Dollars.

5 MR. DUBOW: Dollars. We will get back
6 to you on that.

7 COUNCILMAN DOMB: All right. Thanks. I
8 will tell you the reason for the question,
9 just to be blunt. It sounds like the causes
10 of the programs, I'm going to say this
11 publicly, that that the Mayor and the
12 Administration wants to do, I think
13 everybody likes the idea preK and parks. I
14 think the only question is how do we fund
15 it. I am trying to look for areas like this
16 possibly that might be solutions to that.

17 You don't have to answer that one.

18 MR. DUBOW: I wasn't planning to.

19 COUNCILMAN DOMB: Okay. Thanks.

20 COUNCILWOMAN REYNOLDS BROWN: Is that
21 all? So for clarity purposes let's just
22 revisit Councilwoman Blackwell's statement
23 regarding sugary drinks. Confusion still
24 exists. And as Councilwoman has stated,
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1 right now anything with sugar in it,
2 anything from your power drink to your
3 16-ounce soda will be taxable?

4 MR. DUBOW: No. So, there are
5 exclusions in the legislation.

6 So for example, anything with milk in it
7 and as Marisa said, things for medical
8 purposes can be excluded by regulation.
9 There are exclusions.

10 COUNCILWOMAN REYNOLDS BROWN: By
11 regulation. But in the actual bill --

12 MR. DUBOW: Some by the Act and some by
13 the Bill. We can lay that out for you to
14 make sure you --

15 COUNCILWOMAN REYNOLDS BROWN: That would
16 be imperative so that there is no confusion
17 by the consumer.

18 MR. DUBOW: Great.

19 COUNCILWOMAN REYNOLDS BROWN: Thank you,
20 Mr. President.

21 COUNCIL PRESIDENT CLARKE: Thank you,
22 Councilwoman. Okay. I see -- one last
23 question. Excuse me, Rob. I don't know.

24 It's kind of like a Finance/OPA question
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1 with respects to the reduction in the
2 commercial base in our estimates show as
3 relates to value, our estimates show that
4 this is low.

5 MR. DUBOW: I'm sorry?

6 COUNCIL PRESIDENT CLARKE: The value.

7 MR. DUBOW: Yes.

8 COUNCIL PRESIDENT CLARKE: Commercial
9 base that we now look at possibly as much as
10 1.9 billion in the reduction of the
11 commercial.

12 MR. DUBOW: In losses to appeals.

13 COUNCIL PRESIDENT CLARKE: Yeah. So,
14 should I ask you that question or should I
15 wait till OPA, because some of it was
16 appeals?

17 MR. DUBOW: It was all -- that reduction
18 was all from either appeals.

19 COUNCIL PRESIDENT CLARKE: Based on
20 OPA's assessments. And should I wait for
21 OPA to come up?

22 MR. DUBOW: Sorry, what's the question?
23 What caused that?

24 COUNCIL PRESIDENT CLARKE: Yeah. Why?
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1 MR. DUBOW: It's appeals. Losses and in
2 settlements of appeals. It's all related to
3 that.

4 COUNCIL PRESIDENT CLARKE: So first
5 because we have -- it's all appeals?

6 MR. DUBOW: Yeah. You can -- I mean,
7 OPA is going to be here. We can talk about
8 it more later.

9 COUNCIL PRESIDENT CLARKE: I thought a
10 portion of it was based on reassessments.

11 MR. DUBOW: There hasn't -- since the
12 big reassessment, there really hasn't been a
13 commercial assessment. We are doing that
14 next year. I think all of that --

15 COUNCIL PRESIDENT CLARKE: Have to go
16 back. I'm just saying that's a lot of
17 money.

18 MR. DUBOW: I understand, yes.

19 COUNCIL PRESIDENT CLARKE: A lot of
20 money. And then there's been some
21 questions. I know my colleague, in
22 particular Councilman Domb, has talked about
23 some inconsistencies in assessments and
24 appraisals based on the actual sales of
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1 properties within the --

2 MR. DUBOW: Right. That's why the next
3 stage of what we're doing is a full
4 commercial reassessment.

5 COUNCIL PRESIDENT CLARKE: Right.

6 MR. DUBOW: They are doing over the
7 course of the next year. That's one of the
8 reasons to make sure that it's all
9 consistent.

10 COUNCIL PRESIDENT CLARKE: All right.
11 In the -- okay. Because I want to get --
12 assuming a lot of members want to get in
13 depth for that.

14 You going to be around when OPA is here?

15 MR. DUBOW: Yes.

16 COUNCIL PRESIDENT CLARKE: Okay. I can
17 wait. Thank you.

18 Next up we will have Treasurer and
19 Sinking Fund, and then we will go on break.

20 (Witnesses approach Table.)

21 COUNCIL PRESIDENT CLARKE: Good
22 afternoon.

23 MS. JOHNSON: Good afternoon.

24 MR. MAZZA: Afternoon.
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1 COUNCIL PRESIDENT CLARKE: Please just
2 state your name for the record.

3 MS. JOHNSON: Sure.

4 COUNCIL PRESIDENT CLARKE: And start
5 your testimony.

6 MS. JOHNSON: Rasheia Johnson. Good
7 afternoon, Council President Clarke, Members
8 of City Council. I am Rasheia Johnson, City
9 Treasurer.

10 In the interest of time I know we have
11 submitted the testimony, so I'm just going
12 to be very truncated. Joining me today is
13 Matthew Mazza who is the Executive Director
14 of the Sinking Fund Commission. And I am
15 pleased to provide the testimony for the
16 City Treasurer's Office for Fiscal Year 2017
17 Operating Budget.

18 The proposed Fiscal Year 2017 General
19 Fund Budget totals 1.18 million, increase of
20 \$54,000 over FY2016 estimated obligations.
21 This increase is primarily due to a request
22 for an additional accountant and increase in
23 wages from DC 47 raises beginning in
24 July 2016. One additional thing I'd like to
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1 highlight that was mentioned earlier. The
2 CTO manages the City's relationships with
3 the rating agency, leveraging the City's
4 improving and economic fiscal outlook and
5 working to optimize investor relations. And
6 currently, the City is rated in the A
7 category across all three rating agencies.

8 This concludes my testimony. I'll be
9 happy to answer any questions.

10 MR. MAZZA: Good afternoon, Council.
11 Matthew Mazza, Executive Director of the
12 Sinking Fund Commission.

13 The mission of the Sinking Fund is
14 appropriately pay debt service for the City
15 and to help in the management of the PGW
16 Pension Plan. My total budget for the
17 Sinking Fund Commission for Fiscal Year 2017
18 is \$630.58 million, which is an increase of
19 27.99 million or about 4.64 percent over the
20 estimated obligation of Fiscal Year 16.

21 The Fiscal Year 17 budget for each of
22 the funds changed in the last year as
23 follows. You know, it's \$31.6 million
24 increase in general fund. Approximately, a
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1 12.85 percent increase. A decrease in
2 19.7 million for the Water Department. It's
3 approximately a decrease in 8.7 percent.
4 Aviation, we have an increase in
5 14.1 million; approximately an increase in
6 11.4 percent. Car rental taxes stayed flat
7 at \$6 million.

8 I'd be happy to answer any questions
9 from anyone now.

10 COUNCIL PRESIDENT CLARKE: Thank you.
11 Councilman Domb.

12 COUNCILMAN DOMB: Thank you, Council
13 President. I think you guys sent me a chart
14 of some debt issues that you -- I requested,
15 but it doesn't have what my questions are.

16 That is, with the new potential
17 borrowings, what will our debt be for the
18 City in all categories? I have in this
19 chart, if anybody wants it. It says in 2000
20 I think we were at, what, 7 billion,
21 7.1 billion?

22 MS. JOHNSON: That's correct.

23 COUNCILMAN DOMB: And in 2007, it was
24 7.5 billion. In 2015, it's 8.1 billion.

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1 And my question is, with the new
2 borrowings we may have to do, what will our
3 debt be in 2017? That's one question. May
4 not have the answers today.

5 And the second question is, I would just
6 like to know compiled, not broken down but
7 compiled in total, if we were like -- if you
8 had a mortgage payment, you would want to
9 know how much is principal and how much is
10 interest. For all of this debt we have,
11 what are we paying off per year in
12 principal? What are we paying in interest?
13 Is there an average interest rate of all
14 that debt that you can show us?

15 MS. JOHNSON: The first question, 2017
16 is estimated an additional -- in the budget
17 as additional 150 million in debt in
18 addition to what's there. And I think we
19 provided that to you. But we can send
20 that -- then also we can send your our debt
21 service schedule of how debt is rolling off
22 every year. Because I think another one of
23 the questions you had is how long the debt,
24 and it rolls out to -- for 30 years to 2046.

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1 Your other -- that's across all credits
2 including water, gas and aviation in the
3 general fund.

4 In addition to that, I know you asked
5 about a weighted average. We do not do a
6 weighted average because each credit has its
7 own rating. So to combine all the -- the
8 TICs, we just don't do that.

9 COUNCILMAN DOMB: Okay. Let me just ask
10 this question. If we are at 8 billion in
11 2015, what will that -- will that number
12 be -- do we borrow -- I don't know the
13 number for 2016. I am trying to find out
14 what is our debt in 2017 going to look like?
15 Are we paying off \$500 million a year in
16 principal in total?

17 MR. MAZZA: So, the debt service number
18 for Fiscal Year 2017 is \$795 million. The
19 maturity of that is principal with -- I
20 think it's 60/40 the split in terms of
21 principal and interest. As you know with
22 all debt, you know, we would hope that the
23 debt is going to continue to pay off over
24 time as we continue to pay off our debt.

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1 In Fiscal Year 16, it was 971 million.
2 But we are also including a tran for fiscal
3 year 16 in that number. If you subtract
4 tran, it would be in the high sevens.

5 COUNCILMAN DOMB: Is it possible just to
6 show -- because you have 8 billion in the
7 chart you gave me.

8 MR. MAZZA: That was as of 6/30/2015.
9 Right now it's probably about 7.7 billion as
10 my numbers of March 24.

11 COUNCILMAN DOMB: This could be in the
12 positive way, not a negative way. That's
13 what I'm trying to get to.

14 MR. MAZZA: Correct.

15 COUNCILMAN DOMB: If our debt as a City
16 is going down because we are paying
17 principal, right, that's positive. That I
18 am sure Moody's would enjoy that view of
19 that. I just want to show everybody where
20 we are financially, if we can have that kind
21 of chart that shows it's now down to 7.6 and
22 what's going to be down -- what's going to
23 happen as we borrow and as we pay down.

24 Sounds like we're paying down almost faster
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1 than we're borrowing; is that accurate?

2 MS. JOHNSON: That's accurate. And over
3 the ten-year period, over 50 percent is paid
4 down.

5 COUNCILMAN DOMB: I don't think people
6 really know that. I think that information
7 should be shared. Thank you.

8 MS. JOHNSON: Thank you.

9 COUNCIL PRESIDENT CLARKE: Thank you,
10 Councilman.

11 Chair recognizes Councilman
12 Taubenberger.

13 COUNCILMAN TAUBENBERGER: Thank you,
14 Council President. I do have a question,
15 Ms. Johnson, on your exhibit that you have
16 given us, the Treasury Management System,
17 TMS.

18 MS. JOHNSON: Yes.

19 COUNCILMAN TAUBENBERGER: The question I
20 have, the Treasury Management System
21 mentioned on page 4 of your testimony, how
22 much does that cost?

23 And second part, would it pay for itself
24 in savings?

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1 MR. SCHWARTZ: Christopher Schwartz,
2 Deputy City Treasurer.

3 COUNCILMAN TAUBENBERGER: Thank you, Mr.
4 Schwartz.

5 MR. SCHWARTZ: To answer your question,
6 TMS approximately in the first year would
7 cost about 135/140,000 dollars. That
8 includes the implementation cost of getting
9 that system up and running. The system
10 itself could provide some benefit in terms
11 of cost savings, I will say, in terms of
12 analyzing bank fees and ensuring that across
13 the board we are paying less fees and giving
14 us the ability to negotiate fees down.

15 It's more of a control and value added
16 type system then it is a cost saving system,
17 though.

18 COUNCILMAN TAUBENBERGER: Okay. But
19 there is potential savings in small amount
20 of money.

21 MR. SCHWARTZ: Very small amount.

22 MS. JOHNSON: Incremental.

23 COUNCILMAN TAUBENBERGER: I don't know.
24 Ben Franklin said save your pennies, and
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1 dollars will take care of themselves or
2 something like that. But, I mean, the point
3 is -- my point to you is you are saving some
4 dollars in some ways in small amounts.

5 MR. SCHWARTZ: Small amounts.

6 COUNCILMAN TAUBENBERGER: Still
7 something. Thanks.

8 COUNCIL PRESIDENT CLARKE: Thank you,
9 Councilman. I have one quick question.

10 In your budget detail Section 17, page
11 4, you show an increase of 3 million in
12 interest payments on the tran, i.e., Tax
13 Revenue Anticipate Note.

14 Can you tell me the reason for that?

15 MR. MAZZA: That is just the actual
16 interest on the TRAN. The TRAN with \$175
17 million, the interest is.

18 COUNCIL PRESIDENT CLARKE: Is that
19 normal?

20 MR. MAZZA: Yes.

21 COUNCIL PRESIDENT CLARKE: It's no
22 aberration. Okay. All right. Thank you
23 very much.

24 Wait a minute, hold on. Councilman Domb
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1 has some more follow up.

2 COUNCILMAN DOMB: Thank you, Councilman.
3 Just a follow-up question.

4 We now have over 270 different bank
5 accounts between Wells Fargo, PNC, United
6 Bank Republic and TD. We pay about one and
7 a half million in bank fees. Is there any
8 way to negotiate those fees down or
9 eliminate them or try to condense some of
10 those accounts?

11 MS. JOHNSON: What we actually do is we
12 don't actually pay hard dollars for bank
13 fees. They are paid through earnings
14 credits. And the CTO, we continually
15 monitor fees to ensure that they are being
16 delivered at negotiated prices. So, we are
17 currently doing that and for the services
18 that they provide to us.

19 COUNCILMAN DOMB: My understanding of
20 how that works is that that's the interest
21 they are paying on our money, and they
22 are taking the interest from us as the fee.
23 That's how that works.

24 MS. JOHNSON: Well, in -- right. It's
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1 earned income credits exactly. But we
2 wouldn't -- in natural sense, we wouldn't
3 earn that -- for example, there is an
4 overage. It doesn't -- we don't earn that
5 interest. So what we do is we continually
6 monitor to make sure that we have enough to
7 cover any expenses. And any other dollars
8 are actually moved to our investment
9 managers where we actually earn interest
10 that could actually flow into our general
11 fund.

12 COUNCILMAN DOMB: In the private world,
13 I will say, that we have conversations with
14 banks all the time and request that they
15 waive fees on certain accounts, which they
16 do, because we have other businesses with
17 them. So I guess one of the question is,
18 besides these bank accounts, do we do other
19 business with Wells Fargo, PNC, the United
20 Republic and TD where that conversation
21 could occur.

22 MS. JOHNSON: Yes. We do other business
23 with them. And we can have conversations
24 with them.

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1 COUNCILMAN DOMB: I would push them.

2 The other question I have, the second
3 question has to do with the City recently
4 required all non-representative exempt
5 employee to enroll in direct deposit and
6 receive a Citibank debit type card.

7 MS. JOHNSON: Uh-huh.

8 COUNCILMAN DOMB: And the question is,
9 why are we still printing out paystubs for
10 those employees and mailing some? And can
11 we require all employees to enroll in direct
12 deposit or debit card to replace this
13 administrative costs?

14 MS. JOHNSON: Well, the question with
15 regards to the paystubs, I think that's a
16 question that payroll can answer. But we
17 work in conjunction with them in human
18 resources.

19 MS. KATHY: Hi. Kathy, First Deputy
20 Director of Finance.

21 I'm sorry. Is the question why don't we
22 require all employees to do direct deposit?

23 COUNCILMAN DOMB: That's one of them.

24 And the other is, if we are doing direct
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1 deposit, why do we still print out paystubs?

2 MS. KATHY: In answer to the first
3 question of why don't we require all
4 employees to do direct deposit, we have --
5 so far we have required exempts and non-reps
6 to do that because we have the ability to
7 impose that requirement. We don't have the
8 ability to impose the requirement on the
9 labor represented people unless we negotiate
10 that with the union.

11 We are going to move -- we plan to move
12 towards encouraging them at this point. And
13 we have discussed whether or not we want to,
14 you know, go further with the unions to see
15 if we can work out more of a requirement.
16 But we are not quite there yet.

17 COUNCILMAN DOMB: So that's part of the
18 union negotiations that will occur?

19 MS. KATHY: We have to negotiate with
20 them. We can't just impose that.

21 COUNCILMAN DOMB: What about the --

22 MS. KATHY: And the paystubs, we also
23 are working towards a part of -- the system
24 that we're building, the One Philly System,
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1 will -- there will be a piece of that that
2 has employee self-service where people can
3 actually go online and look up their
4 paystubs. Right now we don't have the
5 ability to provide that information to
6 people electronically. Unfortunately, we do
7 still provide the paper paystub. We are
8 working to move away from that.

9 COUNCILMAN DOMB: All right. Thank you
10 very much. Thank you.

11 MS. KATHY: Welcome.

12 COUNCIL PRESIDENT CLARKE: Thank you,
13 Councilman. That appears to conclude the
14 questions for these witnesses.

15 We will reconvene at two o'clock. Thank
16 you -- with Office of Property and
17 Assessment.

18 (Break taken at 1:21 p.m)

19 - - -

20 (Hearings recommenced at 2:22 p.m.)

21 COUNCIL PRESIDENT CLARKE: Committee of
22 the Whole is now reconvening. We will now
23 have the Office of Property Assessment.

24 (Witnesses approach Table.)
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1 COUNCIL PRESIDENT CLARKE: Good
2 afternoon.

3 MR. PIPER: Good afternoon, Council
4 President Clarke, Members of City Council.
5 My name is Michael Piper. I'm here as the
6 Chief Assessment Officer of the Office of
7 Property Assessment. Here with me today are
8 eight members of my senior management team.
9 They are Deputy Chief Assessment Officer
10 James Aros, Jr., who is seated to my right;
11 Deputy Administrators J. Divine, Herman
12 Seawert, Sharon Swann; Administrative
13 Services Director Delicia Wallace seated to
14 my left. Administrator of mass appraisal
15 analysis Kevin Keene, IT Director Tom
16 Dougherty and Senior Legal Counsel for OPA
17 Drew Aldinger.

18 We are here to testify on the Proposed
19 2017 Fiscal Year Operating Budget. The OPA
20 is primarily responsible for discovering,
21 listing and valuing all real property in the
22 City of Philadelphia in a fair and equitable
23 manner. Additionally, the OPA is charged
24 with establishing legal addresses for all
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1 parcels, providing a response to real
2 property tax appeal cases, applying real
3 property tax exemptions and administering
4 the real property tax abatement program.

5 There are currently approximately
6 579,000 parcels of real property in the City
7 of Philadelphia. These include residential,
8 condominium, multi-family, large apartment
9 complexes, retail hospitality, office,
10 industrial, warehouse, hospital, government
11 which includes city, state and federal,
12 religious exempt and nonexempt property uses
13 and vacant land.

14 As a short term goal, OPA will continue
15 to respond to any first level review and
16 Board of Revision of Taxes appeal for tax
17 year 2015 and 2016 that has been filed. As
18 a long term goal, OPA will continue to
19 collect valuable data on the characteristics
20 of parcels located throughout the City as
21 well as arms-length sales related data and
22 focus efforts on improving all assessment of
23 performance measures of assessment
24 uniformity and accuracy through regular

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1 ongoing reassessments.

2 For Fiscal Year 2017, we are requesting
3 from Council a general fund budget of
4 \$12,794,865 which represents a decrease of
5 \$490,281 under the Fiscal Year 2016
6 estimated obligation.

7 The Department performance operations
8 Fiscal Year 2016 included the second phase
9 of the actual value initiative or AVI during
10 which the OPA completed the first complete
11 City-wide reassessment. The initiative
12 which began in 2010 and continued through
13 2015 resulted in the first major
14 reassessment of all 579,000 parcels in the
15 City of Philadelphia in several decades and
16 will play a substantial role in removing the
17 inequities and property assessment in the
18 City.

19 The initial year of AVI saw a
20 substantial improvement in the price related
21 differential or PRD, which is used to
22 measure uniformity between lower and higher
23 valued properties. A mass appraisal of the
24 PRD is a statistic for measuring the extent
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1 to which high valued properties are assessed
2 relative to low value properties. So,
3 closer result to or slightly above one is
4 considered desirable. That measurement for
5 which the goal is between 0.90 and 1.037
6 improved from a pre-AVI level of 0.970 to
7 1.037 in 2014. Last year, tax year 2016,
8 saw a relatively inconsequential change to
9 1.42 for single family residential.

10 Additionally, the City-wide coefficient
11 of dispersion, or COD, which measures
12 uniformity between different property groups
13 and for which the goal is less than 0.150
14 also were improved from the pre-AVI level of
15 0.275 to 0.139 to 2014, which is an
16 improvement of 49.5 percent. The COD is the
17 most commonly used measure of overall
18 uniformity and assessment ratio studies.
19 Technically, it measures the extent to which
20 the relationship between the assessment and
21 sale price, known as the assessment ratio,
22 deviate from the median. In general, a
23 decrease in deviation is considered an
24 improvement in the COD. That measure

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1 improves slightly in tax year 2015 to 0.137.

2 The departmental challenges that we
3 have, like to speak about a little. After
4 completing the initial phase of AVI, the OPA
5 is still dealing with the after effects of
6 the record number of market value appeals
7 filed for tax year 2014. The first year of
8 AVI resulted in over 50,000 informal appeals
9 or first level review appeals, a process
10 that allows taxpayers to contest an
11 assessment due to valuation based assertions
12 related to an incorrect amount or level of
13 assessment or missing exemption.

14 While the new informal appeal process
15 was a success in that it facilitated greater
16 access to taxpayer remedy, a record number
17 of formal market value appeals were still
18 filed with the Board of Revision of Taxes.
19 OPA evaluators have been responsible for
20 answering over 25,000 BRT appeals filed for
21 tax year 2014 alone, and are still for some
22 commercial properties addressing these
23 appeals.

24 OPA's -- among OPA's daunting challenge
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1 continues to be its lack of a modern, robust
2 industry-accepted computer assisted mass
3 appraisal system or CAMA. Ongoing
4 comprehensive City-wide reassessments will
5 require a CAMA System that will allow and
6 support sophisticated mass appraisal
7 methodology and statistical analysis as well
8 as detailed property characteristic
9 maintenance and facilitate a much more
10 efficient assessment recertification process
11 resulting in the timely reissuing of
12 property tax bills.

13 An ongoing -- an additional ongoing
14 challenge that the OPA faces is the ability
15 to increase its staffing levels that mirror
16 industry standards among our accomplishments
17 and initiatives. So in conjunction with the
18 actual value initiative implementation that
19 began in 2014, the City of Philadelphia
20 continues to offer relief programs that
21 mitigate the effects of long overdue
22 assessment revisions that in many instances
23 result in the potential for increased tax
24 liabilities for Philadelphia homeowners.

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1 The Homestead Exemption was created to
2 help mitigate taxpayer concerns over
3 potential increases in annual property taxes
4 by offering owner-occupiers an exemption of
5 up to \$30,000. During the past year, the
6 OPA has transitioned the responsibilities
7 related to the application process of the
8 Homestead Exemption to the Department of
9 Revenue.

10 Additionally, the OPA continues to work
11 with the Department of Revenue to implement
12 the long time owner-occupant program or LOOP
13 which provides ten years of tax discounts to
14 certain long time homeowners whose taxable
15 property assessments more than tripled in
16 2014. However, the OPA's role is fairly
17 limited in the LOOP process. OPA provides
18 Revenue with the initial assessment data for
19 any property that experience the tripling
20 between tax years, and then verifies a
21 property's abatement history if any. The
22 Department of Revenue manages the overall
23 program including outreach, application
24 processing, approval or denial, et cetera.

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1 The OPA's website www.phila.gov/OPA
2 continues to offer property owners
3 information regarding their property
4 valuation data in addition to the Homestead
5 Exemption. The available information
6 includes application, assistance regarding
7 denials and reapplications and answer to
8 frequently asked questions. For those
9 without internet access or more specific
10 questions, the Homestead hotline which is
11 (215)686-9200 continues to operate Monday
12 through Friday, 8:30 a.m. to 6:00,
13 non-English speaking property owners can
14 conduct their call in any language.

15 Under current initiatives, in order to
16 continue to have assessments closely reflect
17 actual market values, OPA is committed to
18 regular ongoing reassessments. For tax year
19 2016, OPA looked to further improve its goal
20 of lower coefficients of dispersion
21 City-wide for residential parcels but with a
22 focus on those neighborhoods where our
23 measurements of dispersion were higher than
24 the City-wide average.

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1 This year OPA is seeking to improve the
2 level of accuracy and uniformity of the
3 assessment of the land component of the City
4 of Philadelphia's over 470,000 residential
5 parcels and on the 40,000 non-commercial or
6 industrial vacant land parcels. OPA's
7 modeling unit with the assistance of experts
8 from the City's Land Bank as well as
9 nationally respected modeling consultant
10 have at the neighborhood level closely
11 examined the relationship of the land
12 component of each parcel to existing market
13 values with regard to the land's
14 contributory value. More appropriate, OPA
15 has adjusted the land-to-improvement ratio
16 in a manner that is more reflective of what
17 the market indicates it should be. And in
18 some cases, revised the overall market value
19 of the parcel itself.

20 Approximately 475,000 change of
21 assessment notices will be mailed within the
22 next week. And some have already gone out
23 to taxpayers who may see a change in the
24 overall assess value for partially abated
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1 properties or a change in the taxable assess
2 value or, in most instances, simply a change
3 in the land-to-improvement allocation that
4 results in no change to the taxable
5 assessment. OPA will continue to allow
6 property owners seeking to challenge a
7 reassessment to file an informal appeal or
8 first level review directly with the Office
9 of Property Assessment within 30 days of the
10 change of assessment notice.

11 New initiative. OPA will continue to
12 pursue its goal of regular assessments
13 focusing on area on property types where
14 performance measures for accuracy and/or
15 uniformity are in need of some improvement.
16 As the local market for commercial real
17 estate is improved substantially over the
18 past four years, the OPA has recognized a
19 need for an overall reassessment focused on
20 commercial and industrial properties so that
21 assessments reflect what hotels, office
22 buildings, apartment buildings, retail
23 shopping centers, warehouses and other
24 commercial parcels are selling for in the
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1 open market.

2 During the coming fiscal year, OPA will
3 pursue an intense data gathering effort with
4 regard to all commercial property within the
5 City of Philadelphia. This effort will
6 focus on updating OPA's records to include
7 current data relating to local commercial
8 sales, income and expense data, vacancy
9 rates and appropriate income capitalization
10 rates. Additionally, the OPA will at the
11 recommendation of City Council and the AVI
12 monitoring group who we have spoken to
13 representatives of, seek to contract with
14 MAI professionals experienced in the local
15 commercial real estate market to assist in
16 this data gathering effort. Our goal is to
17 carefully examine the accuracy of each
18 assessment for tax year 2018, recertifying
19 the existing values where appropriate but
20 implementing revisions where necessary.

21 Additionally, OPA has gone forward with
22 the process of acquiring a CAMA System.
23 Together with the Office of Property Data
24 and the Office of Innovation and Technology,
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1 OPA has made substantial progress towards an
2 anticipated goal securing a contract for a
3 CAMA vendor by mid 2016. The budget that
4 the Office of Property Assessment is
5 requesting will allow the department to
6 ensure that it reaches its goal of fair and
7 equitable assessments for all taxpayers
8 using methodologies that employ industry
9 standard.

10 So, I thank you for the opportunity to
11 testify before Council this afternoon. My
12 staff and I will now be happy to answer any
13 questions that you have.

14 COUNCIL PRESIDENT CLARKE: Thank you
15 very much. Got a couple of questions.

16 The first of which I started with
17 Mr. Dubow under Finance. So, we have
18 information that reflects the reduction in
19 the value of commercial property to the tune
20 of \$1.9 billion. Can you kind of talk to us
21 about that?

22 And it looks like a significant amount
23 of that was actually reduced by OPA, and
24 then a significant amount by the water
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1 revision and tax as it relates to appeals.
2 So I guess my question is, one, how did that
3 happen, i.e., how were we so far off in our
4 assessments?

5 And two, what are we going to do about
6 losing that much value in commercial
7 properties?

8 MR. PIPER: Sure. The assessment
9 reductions and commercial appeals that
10 you've seen the report on do reflect that
11 there were a portion that were reduced by
12 the BRT as a result of appeals filed.
13 However, there's also a substantial amount
14 that were reduced by, I would say, a
15 negotiation or an agreement with the
16 appellant and the OPA. They were also as a
17 result of appeals filed. And --

18 COUNCIL PRESIDENT CLARKE: Right. I
19 know the BRT is sitting over there. We
20 going to make sure we get the numbers out.
21 OPA was 3.3.

22 MR. PIPER: Correct.

23 COUNCIL PRESIDENT CLARKE: And BRT was
24 1.2.

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1 MR. PIPER: Right.

2 COUNCIL PRESIDENT CLARKE: It's a lot
3 more by OPA. Wanted to ask you, the OPA was
4 responsible for the original assessment.

5 How could you be that far off?

6 MR. PIPER: I don't know if I would say
7 we were far off in terms of our assessment.
8 I think what that reflects is the idea that
9 when an appeal is filed, particularly by a
10 commercial property owner, there is a
11 certain amount of risk that we understand is
12 inherent with letting the appeal go forward
13 to the Board, whether or not the value is
14 correct or not. And the ones that we
15 actually allow to go to the Board are the
16 ones in which we feel as though we are going
17 to have to take the risk because we are so
18 far apart from what the property owner is
19 asserting the value should be and what we
20 believe it should be.

21 In the instance where you see
22 OPA-implemented reductions, those are ones
23 in which we either felt as though we didn't
24 see the gap between what we believe the
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1 property value is worth and what the
2 taxpayer believes it's worth as being so
3 great as we couldn't come to some type of
4 agreement that didn't involve us taking an
5 additional risk in that we were going to
6 lose altogether.

7 COUNCIL PRESIDENT CLARKE: So, that
8 still doesn't explain the question which is
9 how were you that far off. But you're
10 basically saying that you are cutting in the
11 like -- I hate to use the term, but in the
12 prosecutor's deal on criminal cases, you
13 say, well, let's cut a deal. And you run
14 the risk of going to the jury where you can
15 get 50 years and, you know, we will be
16 prepared to let you only get 25 years, but
17 the original charge was for life.

18 I mean, what -- I'm just trying to get a
19 sense of -- that's a lot of money. That's a
20 significant amount we were off.

21 MR. PIPER: Yes.

22 COUNCIL PRESIDENT CLARKE: You are
23 suggesting that the BRT's appeal process
24 would be more lenient with the appellant --
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1 the entity that would appeal?

2 MR. PIPER: Not nec -- I'm suggesting
3 that in some instances either we didn't want
4 to take that chance because it put the City
5 at too much risk because of the amount
6 involved, but also because in some instances
7 the difference between what the OPA asserted
8 the value is and the taxpayer asserts the
9 value should be was close enough that we
10 didn't need to go and further risk the loss
11 to the City.

12 COUNCIL PRESIDENT CLARKE: You are
13 basically not standing by your -- your
14 assessments basically?

15 MR. PIPER: We're standing --

16 COUNCIL PRESIDENT CLARKE: If you
17 believe your assessments are accurate, then
18 you should stand by that.

19 MR. PIPER: We believe they are
20 accurate. And we believe that --

21 COUNCIL PRESIDENT CLARKE: Why would you
22 automatically fold, fold your tent in terms
23 of the appeal process?

24 MR. PIPER: I guess another way I could
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1 put it, Council President Clarke, as part of
2 the assessment process which is not an exact
3 science where the number that we put on
4 there, everyone is going to agree on. We --
5 we will always make sure that we are looking
6 at what we're risking on behalf of the City.
7 And we need to make sure that we are doing
8 the prudent thing.

9 And in some instances -- by the way, I
10 will have to say, yeah, you're right. Our
11 assessments were wrong, but it was only
12 because the appeal got as far as it did that
13 we got the information from the taxpayer to
14 let us know, well, you know what, here is
15 where maybe we have a little room to change
16 it. You know, maybe our data indicated we
17 had three times as much gross building area
18 as what's actually there. That information,
19 as you might imagine, doesn't come to us
20 willingly especially on commercial
21 properties until the commercial appellant
22 has actually come in on the appeal.

23 When that information is given to us,
24 sometimes we feel we do need to make the
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1 adjustment. We can say we were wrong. We
2 were wrong. We're inaccurate. And thank
3 you, to the taxpayer, for bringing the
4 information to us. Because a lot of what we
5 do with residential and commercial
6 properties is based on assumptions.

7 COUNCIL PRESIDENT CLARKE: All right.
8 So when we did AVI, we had little flyers
9 out. And we said, well, you know, this is a
10 fair and accurate assessment.

11 MR. PIPER: Right.

12 COUNCIL PRESIDENT CLARKE: These are the
13 values and we stood behind that. We did,
14 too, because we voted for it. You know,
15 also some of us had some concerns about our
16 vote.

17 That wasn't accurate at that point? We
18 knew that --

19 MR. PIPER: Fair.

20 COUNCIL PRESIDENT CLARKE: I'm saying
21 when we did AVI, the whole point -- in the
22 old days when it was just the BRT, things
23 were kind of like all over the place. Now
24 we said these are the values. And I'm
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1 assuming it was based on comps. But now
2 you're telling me today that we weren't
3 really sure in a lot of instances to the
4 tune of 3 billion on behalf of the OPA. We
5 were ready to adjust based on the people
6 appealing.

7 MR. PIPER: No. What I'm saying is that
8 the difference between the value that we
9 have on the property --

10 COUNCIL PRESIDENT CLARKE: I know what
11 you said.

12 MR. PIPER: Right. And what the
13 taxpayer asserts it is, is there is a middle
14 ground that in some instances we do have to
15 stand by it. In some instances we have
16 stood by it and we've lost completely.

17 Does that mean that it was incorrect?
18 No. Does that mean that BRT has made a bad
19 decision? In some cases, maybe. But at the
20 end of the day, the City would lose
21 especially if this was something we were
22 adamant we were right about.

23 So as part of regular reassessment
24 practice that takes place during appeals, we
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1 have to look at what losses we think we can
2 reasonably say, you know, we can't help that
3 because we are adamant. We have the right
4 information. We have the right -- we have
5 rent rules. We are using a good
6 capitalization rate.

7 In some instances, we have to say we
8 have done all that and we are going to let
9 someone else make the decision. In some
10 instances, we have to say we have done --
11 everything we need to do to make this an
12 accurate assessment and we stand by our
13 number. However, if we're going to the BRT
14 hearing because the appellant has done a
15 good case, a good job of making a case, we
16 need to be able to figure out how that is
17 going -- by the way, the appellants do
18 exactly the same thing.

19 COUNCIL PRESIDENT CLARKE: All right.
20 So, some of your predecessors in the budget
21 process, you're going to have your answer.
22 We are going to have our questions. We can
23 go on and on. But I'm just -- the reality
24 is, is that we gave people our pledge that
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1 these were going to be accurate assessments,
2 fair and accurate. And we did a big
3 promotion. But that doesn't seem to be the
4 case. I don't want to keep going back and
5 forth on that. You are going to give me the
6 same answer, and I will give you the same
7 question. So, we can move on to this.

8 So, I'm going to give you a couple of
9 examples. This is not, you know, the norm.
10 So give you four properties as an example.
11 Two Franklin Town Boulevard; 1336 Chestnut;
12 1513 Walnut, 22-34 South 17th.

13 So in these cases, and I will go down
14 the line, so the market value was listed at
15 26 million on the first one, 10 million on
16 the second one, 2 million and the last one
17 90 million. But then they sold for 65
18 million, 26 million, 29 million for the
19 10 million, 14 for the 2 million and
20 101 million for the 90 million.

21 So, this is a snapshot of a case where
22 there were large expensive commercial
23 properties where our assessments weren't
24 even close to the market value. So as we
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1 move ahead, is it likely in your
2 reassessment that we will cut a deal with
3 these people, too?

4 MR. PIPER: That's a good question,
5 Council President. I would like to -- you
6 know, when we started going down this road a
7 few years ago with AVI, yes, we held out
8 some ideas that we want to make sure that
9 the assessments are fair and accurate. And
10 I think a lot of folks were sort of new to
11 what we do. I mean, what we do is basically
12 appraisal. But I think a lot of folks,
13 including Council and taxpayers, have
14 learned a lot about the process.

15 But there are some other things about
16 the process that, if you don't mind, I would
17 like to in trying to answer your question
18 sort of point out.

19 What we do is basically appraisal, okay?
20 Almost the same as just appraising one
21 property. If a person takes a week to
22 appraise a property, 40 hours he puts into
23 his appraisal work. The information he got
24 at the beginning of the week and the
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1 information he gets a week later when he
2 writes his report is still concerned to be
3 current. It's now, okay?

4 The information that the OPA or any
5 assessment office uses is what we call
6 current data. But by nature because of the
7 assessment process, it's sometimes a year or
8 two or three years old because we are
9 looking at sales over a recent period. And
10 the recent period is not last year
11 necessarily. It's sometimes two or three
12 years.

13 So for instance, the ones you just
14 mentioned, our assessment of commercial
15 properties, they were based on when we did
16 AVI in which we had to certify an assessment
17 role by March 31 of 2013, our numbers were
18 based on sales data from no more recently
19 than fourth quarter 2011 maybe, in some
20 instances, first quarter 2012 which seems
21 like kind of a big gap. It certainly is a
22 big gap between then and now. And we can
23 understand that prices, real estate prices
24 on commercial properties, have been going up

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1 dramatically since then.

2 COUNCIL PRESIDENT CLARKE: Your
3 testimony says over the past four years.

4 MR. PIPER: Yes.

5 COUNCIL PRESIDENT CLARKE: So, you knew
6 that this was -- how did you know that?

7 MR. PIPER: We --

8 COUNCIL PRESIDENT CLARKE: Why wasn't
9 that reflected in your assessment if you
10 knew property values were going up?

11 MR. PIPER: The same information you
12 have, we get that information from the
13 Recorder of Deeds and from professional
14 publications that let us know what's going
15 on in the region and in Philadelphia --

16 COUNCIL PRESIDENT CLARKE: All right.

17 MR. PIPER: -- in commercial properties.
18 So we're aware.

19 COUNCIL PRESIDENT CLARKE: All right.

20 MR. PIPER: Which is why we are looking
21 forward to doing the commercial
22 reassessment.

23 COUNCIL PRESIDENT CLARKE: All right.

24 I'm actually over my time. In spite of what
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1 people believe, I am on the clock, also. I
2 know you guys don't believe it.

3 But -- so the reality is, is that as we
4 move forward and I know there are going to
5 be some other questions about this, how do
6 we fix this issue?

7 Because somebody as an example, take the
8 extreme, the 26 million-dollar property
9 market value property sold for 65. Somebody
10 did an assessment when they agreed to pay
11 65 million. Maybe we need to have that
12 person do the assessment to determine that
13 it was worth 65 million and not 26.

14 MR. PIPER: When you get information
15 about a sale price on a commercial property,
16 and our commercial assessors know this and a
17 appraiser knows this also, you get honest
18 and accurate information on the deed. It
19 says \$65 million. But for us to be able to
20 use that type of information as a gauge to
21 what we should be assessing, we need to
22 validate the terms of that sale. With
23 commercial property, that means we need to
24 be able to figure out how much of that was
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1 attributable to the value agreed upon
2 between the seller and the buyer on the real
3 estate, and how much was on -- which is
4 typically the case with commercial
5 properties on the business. And which is
6 almost always the case on the personal
7 property, furniture, whatever, that's not
8 real estate and, therefore, we cannot
9 assess.

10 We can make assumptions that it's maybe
11 30, 40 percent depending on the type of
12 building, office building, hotel. But in
13 order to get actual information about it,
14 which is what we need, we either have to
15 send out questionnaires and hope we get
16 honest information back. Which you might
17 expect, we typically don't get anything
18 back. It's not in the buyer or seller's
19 interest to let us know this. But we don't
20 usually get it until, again, the appellant
21 walks in.

22 COUNCIL PRESIDENT CLARKE: My assumption
23 is that was a functioning property at the
24 time of this sale, wasn't like it was a
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1 vacant property?

2 MR. PIPER: Right.

3 COUNCIL PRESIDENT CLARKE: So, there
4 were indicators that there was a functioning
5 business in that property prior to?

6 MR. PIPER: Right.

7 COUNCIL PRESIDENT CLARKE: That's what I
8 am going to do. I'm going to come back
9 because I'm taking a lot of time. But I
10 just -- I'm -- this is a big gap. It's a
11 lot of money.

12 MR. PIPER: Sure.

13 COUNCIL PRESIDENT CLARKE: It's
14 1.9 billion. If we were able to tax that,
15 we would be getting \$26 million a year in
16 additional revenue. And guess what we can
17 pay for with that, right? The magic number
18 that we've been talking about the preK. So,
19 okay.

20 Chair recognizes Councilman Greenlee.

21 COUNCILMAN GREENLEE: Thank you,
22 Mr. President. Good afternoon.

23 MR. PIPER: Good afternoon, Councilman.

24 COUNCILMAN GREENLEE: First of all, I
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1 just want to say I always appreciate when I
2 contact you, you always get back and try to
3 give me as much information as you can. I
4 appreciate that.

5 I was going to ask about the CAMA
6 system. I still want to. Just to follow up
7 just slightly on what the Council President
8 was talking about. When it comes to first
9 level reviews or, you know, the
10 consideration that OPA gives to appeals, do
11 you have any information on either
12 percentage or real numbers on what is worked
13 out for residential properties versus
14 commercial properties?

15 MR. PIPER: In terms of the level of
16 success or in terms of --

17 COUNCILMAN GREENLEE: No. How many -- I
18 was thinking more how many agreements do you
19 work out percentage-wise of the appeals that
20 residents put in as opposed to commercial
21 property owners? Am I making sense?

22 MR. PIPER: I can say, and Mr. Al can
23 confirm if I'm wrong or not. I can say with
24 the first level reviews, a substantial
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1 number particularly what was filed for tax
2 year 2014 and 2015, a substantial number of
3 those were just denied because they were
4 found to be non-credible.

5 COUNCILMAN GREENLEE: Is that on
6 residential?

7 MR. PIPER: That's particularly on --

8 COUNCILMAN GREENLEE: Particularly on
9 residential.

10 MR. PIPER: Most of the FLRs, any of the
11 appeals were filed on the residential. But
12 a larger percentage were filed on the
13 residential.

14 COUNCILMAN GREENLEE: Okay.

15 MR. PIPER: So what you would expect to
16 see is, in other words, the commercial
17 property owners usually don't bother with
18 the first level review. They go right to
19 the BRT.

20 COUNCILMAN GREENLEE: All right. But
21 you still got involved, as Council President
22 pointed out, when there were appeals to the
23 BRT on the commercial property.

24 MR. PIPER: Sure.
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1 COUNCILMAN GREENLEE: In other words,
2 you tried to work things out, right?

3 MR. PIPER: Right.

4 COUNCILMAN GREENLEE: That's what I'm
5 getting at. I guess, how many
6 percentage-wise or approximate, you might
7 not have the figure, did you do that with
8 commercial as opposed to residential?

9 MR. PIPER: We probably did it more with
10 commercials than residential. Because
11 again, with residential what you are going
12 to see is an appeal either an FLR or BRT
13 appeal that sort of straightforward that
14 says this is what I think my house is worth.
15 I think you've overassessed me. I think
16 it's worth what you put on there, but the
17 guy across the street, you are assessing it
18 a lot less, so it's not uniform.

19 With the commercial property owner,
20 again, we get a lot more information that
21 comes in that's likely to sway us to say,
22 you know what, we -- our assumptions were
23 right and our value is right based on the
24 assumptions that we think were right. But
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1 some of our assumptions were wrong. You
2 just kind of filled in the blanks commercial
3 property owner. Thank you. Now
4 unfortunately for us, we have to lower the
5 value. But this -- it's sort of a
6 self-correcting part of the process.

7 COUNCILMAN GREENLEE: Okay. I have to
8 say, the reason I raised that, I heard
9 before that fair or not, I'll just throw it
10 out there, that you're more likely to make
11 agreements with commercial property owners
12 because they have the wherewithal,
13 particularly larger commercial buildings, to
14 appeal that kind of thing. Where Joe and
15 Mary Jones can only probably do so much.

16 I don't know if you have a reaction to
17 that or not?

18 MR. PIPER: I can say that's probably
19 not true based on our experience because a
20 commercial property owner has a lot -- is
21 going to wind up spending a lot more money
22 to continue to pursue a appeal.

23 COUNCILMAN GREENLEE: They got a lot
24 more money to give, I guess.

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1 MR. PIPER: They do. But it cost
2 them -- a residential property owner never
3 has to pay any money to file an appeal
4 either with us or the BRT. A commercial
5 property owner is required to produce and
6 pay for an appraisal to continue to pursue
7 the appeal.

8 COUNCILMAN GREENLEE: As far as the CAMA
9 System, I know you said you hope to have
10 this in place by mid 2016. So, the
11 proposals have been put in?

12 MR. PIPER: Yes.

13 COUNCILMAN GREENLEE: We're pretty --
14 sounds like that's pretty close then, right?

15 MR. PIPER: Yes.

16 COUNCILMAN GREENLEE: Who all makes the
17 decision on that as far as picking the
18 system, picking the vendor? I'm sorry.

19 MR. PIPER: The decision on the vendor?

20 COUNCILMAN GREENLEE: Yes. Yes.

21 MR. PIPER: It's combination of upper
22 level staff that is part of OPA, OPD and
23 OIT.

24 COUNCILMAN GREENLEE: Okay.
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1 Combination. It's what I figured.

2 And just so I'm clear, because Mr. Dubow
3 and I were going back and forth a couple
4 times on the whole issue of the problems
5 between BRT, OPA and Revenue people getting
6 the wrong bills, you know, all that kind of
7 thing. I guess one of the things the CAMA
8 System is supposed to do is improve that
9 or --

10 MR. PIPER: Yes.

11 COUNCILMAN GREENLEE: Solve it maybe.

12 MR. PIPER: Well, it's what a
13 jurisdiction the size of Philadelphia will
14 typically have in place. And it's part of
15 the regular process. You have a computer
16 system mass appraisal system that helps
17 generate assessments in a timely fashion so
18 that, you know, the tax bills that result
19 from appeals or just from regular
20 reassessments are -- the information gets
21 over a lot quicker, a lot more efficiently,
22 sure.

23 COUNCILMAN GREENLEE: If I could --
24 again, I use the term to Mr. Dubow this
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1 morning, Monday morning quarterback. I
2 guess that's what I'm doing.

3 But AVI came in a couple, you know,
4 couple years ago, right? Why is CAMA System
5 now, you still haven't got it yet? I know
6 it's not totally your decision. I'm just
7 trying to think out loud. It seems like if
8 it's such a great thing to have, seems like
9 it's taking a long time to get it.

10 MR. PIPER: I would agree. We wish we
11 had it now. And I think, however, what we
12 have done this time around in trying to
13 acquire a CAMA System has been probably the
14 most professional process that I've been
15 involved with in my 25 years with the City
16 because of the way the City's gone about
17 trying to acquire it. We didn't go out and
18 say we need someone who can do it at the
19 cheapest price, you know, who can show us
20 the most bells and whistles. We went
21 through a process.

22 COUNCILMAN GREENLEE: You feel you did
23 your due diligence.

24 MR. PIPER: We did more than our due
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1 diligence. I can give you details on what
2 we have done including visiting current
3 customers of the vendors, having the vendors
4 come in and give demonstrations to our, at
5 least, a substantial portion of our staff as
6 well as OPD and OIT. I think we vetted
7 everyone who has submitted proposals.

8 In fact, I think just going back prior
9 to, you know, even submitting -- before we
10 got the proposals from the vendors, I think
11 what we have put into trying to have a needs
12 assessment document put together, I think we
13 did our due diligence. And I think we were
14 responsible stewards of taxpayer money.

15 COUNCILMAN GREENLEE: Okay. Thank you
16 for your answers.

17 Thank you, Mr. President.

18 COUNCIL PRESIDENT CLARKE: Thank you,
19 Councilman.

20 Chair recognizes Councilman Domb.

21 COUNCILMAN DOMB: Thank you, Council
22 President. Good afternoon.

23 MR. PIPER: Hi, Councilman.

24 COUNCILMAN DOMB: My comments are more
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1 constructive purposes. I want to work with
2 everybody to make this better. You guys
3 have been very cooperative and I appreciate
4 that. I want to make sure I said some
5 information accurate.

6 Right now in the City we bill about --
7 we have values of 134 billion roughly of
8 real estate. We bill about 103 billion
9 roughly.

10 MR. PIPER: Right. Roughly about.

11 COUNCILMAN DOMB: We have revenues of
12 about 1.2 billion in real estate taxes? 1.2
13 to 1.3?

14 MR. PIPER: I'm not sure about that.

15 COUNCILMAN DOMB: Pretty close.

16 MR. PIPER: Yes.

17 COUNCILMAN DOMB: We have 3.1 billion of
18 real estate we don't bill which is
19 nonprofits.

20 MR. PIPER: Okay.

21 COUNCILMAN DOMB: And in the private
22 sector, just so you -- in the private
23 sector, most companies would spend 2 percent
24 of that on professional management. We are
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1 barely spending 1 percent. I just want to
2 put that spotlight down because we should
3 understand what we are dealing with. This
4 is the most important area of real estate of
5 assets that the City has, 134 billion. And
6 some comparison, one of our largest firms in
7 the City, is probably Brandywine. And they
8 have, what, 5 to 10 billion dollars? We
9 have 134 billion.

10 In the last three years, we really
11 haven't changed our values of 134. They
12 stayed pretty constant.

13 MR. PIPER: Right.

14 COUNCILMAN DOMB: And I'm not blaming
15 anybody. Because in my opinion, the crux of
16 this problem is that when we did AVI way
17 back, we should have had a CAMA System on a
18 dual track while we were doing AVI. When
19 AVI was finished, the CAMA System would have
20 picked it up.

21 To the Council President's comments
22 about 1.9 billion, it's about 27, 28 million
23 dollars of taxes we're not getting. But in
24 the big picture of 134 billion, not
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1 terrible. I mean, it's not even 2 percent,
2 okay. What does happen, I was on the other
3 side of the coin so I can speak to this
4 issue.

5 What does happen is what Councilman
6 Greenlee said is that real estate people
7 hire the best lawyers in the City and the
8 best appraisers in the City. They go into
9 the hearing. And our appraisers are good,
10 but they're not of that caliber. And they
11 don't have the information that the outside
12 people have. They don't have the comps.
13 It's a tough process. I understand why you
14 made some deals. I understand all that
15 stuff.

16 My goal is to equip you guys with the
17 firepower you need in order to manage this
18 asset in a really good way. By not changing
19 the values for the last three years, if it
20 was just 3 percent a year, it would have
21 been \$36 million each year. Which is like
22 \$108 million. So, we lost a lot of revenue.
23 This is a big area that we got to keep focus
24 on. I understand also in your statement
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1 today, you have open slots for appraisers.

2 MR. PIPER: We do.

3 COUNCILMAN DOMB: You can't fill them.

4 My guess is because of salaries we offer,
5 that's why they can't be filled. I am just
6 guessing that. I understand the salary is
7 okay but not great.

8 The other piece we should focus on is
9 with the number of appraisers you have, it's
10 123. We have 579,000 properties, so each
11 appraiser is, I guess, responsible for 4,707
12 properties per year. That's impossible to
13 handle. I mean, that's a tough job.

14 That's why I don't think we as the City
15 of Philadelphia are giving you the resources
16 that you need to really effectively manage
17 this whole process. So, it would be tough
18 for me -- I'm not criticizing anything
19 because I don't think you have the dollars
20 or the investment in order to make this more
21 effective. Something we need to look at and
22 work together to figure out. There is a lot
23 of issues why values were off, by the way,
24 in the last three years.

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1 The cap rates dramatically went down
2 which caused values to go up dramatically.
3 Number one. And number two, many buildings
4 were sold because the uses were change. You
5 have an office building that gets changed to
6 residential. Investor sees that but you
7 guys can't say that. You have to value it
8 as an office building. So the price could
9 have doubled because it was a residential.
10 Look at all the apartment buildings that
11 were office buildings before in this City
12 that were converted. That's a reason why a
13 lot of these value have changed.

14 Now we don't have the firepower to go
15 back in and fix it. So what I'd like -- you
16 don't have to give me an answer today. What
17 I would like you guys to think about is how
18 do we fix this really well. If you need
19 more assets, you got to tell us. Because I
20 look at this as an investment. I don't look
21 at this as a cost. I think we need to
22 really focus in this area and get all these
23 land values that are off. I know a
24 penthouse recently sold for huge numbers,
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1 like, 10 million and the land value is
2 68,000. This property on Walnut Street sold
3 for 40 billion and it's assessed at 4 and a
4 half. I can go on with those examples, but
5 that's not productive.

6 I want to try to give you guys the tools
7 to fix all this stuff. So having said that,
8 I would like you to think about. Maybe we
9 can meet again and figure this out and we'll
10 work together.

11 MR. PIPER: Councilman Domb, I
12 appreciate what you're saying and the
13 support. I got to share something with
14 folks in this room that I've already shared
15 with my senior staff and I think with you.

16 Your expertise is something we certainly
17 appreciate. When I got into trying to sell
18 real estate part time in the early '90s, my
19 managing broker requested that I try to find
20 a way to have a conversation with Allan Domb
21 because Allan Domb knows what he's talking
22 about. And I asked him to facilitate the
23 meeting, but then he told me Allan Domb
24 charges to watch him work. And I couldn't
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1 afford to meet Allen Domb. Now that you're
2 here to give me free advice, I certainly do
3 appreciate it and the staff does, too.

4 They've always -- particularly, our
5 condo unit -- always said you have been good
6 at sharing what you do know. I appreciate
7 the support. There's a couple quick
8 comments.

9 You made a comment about salaries the
10 staff is paid. I think to some degree,
11 that's a concern because I know we have
12 gotten folks in over the past few years with
13 college degrees and business-related
14 subjects. And a few of them actually have
15 left when the economy got a little better.
16 I think that's a concern. I think between
17 Council and the Civil Service Commission, we
18 have gotten some support in trying to kind
19 of go outside the City a little bit. We
20 haven't gotten a lot of folks from outside
21 the City. We're doing everything we can.

22 Actually, I think we are getting close
23 to our goals. And our goal, by the way, for
24 substantial -- a big jurisdiction like
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1 Philadelphia, you are looking at
2 approximately one person to every 2,500 to
3 3,000 parcels. That, you know, that could
4 change depending on the inventory. But I
5 think we're getting pretty close to that.
6 Having said that, looking at what we're
7 doing going forward with not only the CAMA
8 System, which is going to require some of
9 our folks to be involved in implementation
10 efforts, the commercial reappraisal is
11 something that we really do want to have
12 some consultants help on.

13 I appreciate your support on that.

14 COUNCILMAN DOMB: Thank you. Thank you
15 very much.

16 Thank you, Council President.

17 COUNCIL PRESIDENT CLARKE: Thank you,
18 Councilman. Also known as our City Council
19 secret weapon on real estate. Thank you,
20 sir.

21 Chair recognizes Councilwoman Parker.

22 COUNCILWOMAN PARKER: Thank you,
23 Mr. President. Let me say good afternoon to
24 each of you. Thank you for being here.

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1 MR. PIPER: Good afternoon.

2 COUNCILWOMAN PARKER: Let me start by
3 asking you to just give us a summary, if you
4 will, on how much revenue you think is not
5 being collected for properties that have
6 multiple exemptions?

7 You can give us an example of, you know,
8 something that automatically comes to mind
9 where you can think of a few properties
10 where they have multiple exemptions.

11 MR. PIPER: Sure. Let me say, first of
12 all, before someone jumps up and stops me
13 from talking about revenue, I don't -- I
14 can't really speak to revenue. I understand
15 the question as it relates to what we do.
16 So in terms of what -- maybe what percentage
17 of properties are exempt that maybe should
18 be taxable, that's kind of my question.

19 COUNCILWOMAN PARKER: Yes. For example,
20 you are going out and trying to conduct your
21 assessments. But there is a property that
22 may have multiple exemptions because they
23 file in categories. They find themselves in
24 different categories where they are

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1 eligible --

2 MR. PIPER: Sure.

3 COUNCILWOMAN PARKER: -- to receive
4 exemptions. I'm asking you of all of the
5 properties that we do assess, how many of
6 them have multiple exemptions?

7 And then would you be able to tell me if
8 there are any commercial properties that
9 have multiple exemptions?

10 MR. PIPER: That's a very good question.
11 The answer to the first part of that, let me
12 say, is there may be some properties that
13 have multiple exemptions or an exemption and
14 an abatement. But because we don't have a
15 modern CAMA System, the current V-SAM based
16 system that we use now does not allow us to
17 track those exemptions in a way that's
18 apparent to the assessor. It's sort of a
19 manual process. And I will give you an
20 example of one.

21 There's a property owned by one of the
22 major university in which they have partial
23 exemption because they are statutorily
24 exempt as a nonprofit. But some of the
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1 upper space is used for apartment buildings.
2 And the developer that developed that has an
3 abatement on it, which is a temporary
4 exemption. So in order to track those
5 multiple exemptions, meaning the one that
6 matures after a certain amount of time and
7 the ones that would stay on forever, it's
8 very difficult to do without the modern CAMA
9 System.

10 COUNCILWOMAN PARKER: Because we don't
11 have CAMA, are you telling me that even --
12 we don't have an approximate even though it
13 would have to be this data sort of collected
14 manually? You don't have sort of a
15 snapshot. Without CAMA, I get it, we can't
16 give you a number and say this is the
17 accurate, official number.

18 Can you give us a snapshot of properties
19 with multiple exemptions, or you don't have
20 a number?

21 MR. PIPER: I can find out. I can tell
22 you that. But I think the first part what
23 you just asked, in other words, without
24 CAMA, does that mean we don't do anything?
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1 The answer is no. We do track them, but
2 it's more of a manual process that either
3 allows the taxpayer to go ahead receiving an
4 exemption that they shouldn't have till we
5 catch it or us terminating an exemption.
6 And that usually creates some anxiety with a
7 taxpayer who says, how did you do this? I
8 still have a few more years.

9 We catch it, but that's the only way we
10 can do it right now.

11 COUNCILWOMAN PARKER: And I guess -- let
12 me just let you know where my concern is.
13 And I know the CAMA will help to alleviate
14 some of this. I think about the legislation
15 that we helped to provide the enable of this
16 authority for this Council to act. And
17 Councilman Kenyatta Johnson and Councilman
18 Squilla just worked extremely hard so that
19 we could make some adjustments to benefit
20 the community for that. We provided the
21 enabled legislation for the Homestead
22 advocated by all members here and then we
23 had the abatement. Despite what people can
24 personally think about it, it's been used as
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1 an effective tool in some areas despite what
2 you think.

3 And so, the issue becomes when you think
4 about people who are eligible and how hard
5 you fight to extend the eligibility
6 guidelines, and then you say as a call I
7 received, someone receiving Homestead and
8 LOOP and abatement. They say, Cherelle, is
9 that possible? And I couldn't answer the
10 question.

11 MR. PIPER: Oh, right. For those I
12 think we do have a pretty good auditing
13 process in place. Those are fairly new
14 programs, so there were some rules. And I
15 think some of the rules have been modified a
16 little bit to say you can pretty much have
17 one or the other. So, I think we audit
18 those on a regular basis.

19 What triggers an audit usually is a
20 new -- a new deed, a new title owner. If
21 you have -- if there is a property with
22 Homestead and they apply for abatement, of
23 course, we can always check that out. If
24 they have an abatement on it currently and
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1 they are looking to get a Homestead
2 exemption, we can -- we can find that out.

3 COUNCILWOMAN PARKER: Can you forward
4 that information to the Chair for
5 distribution so that we can just get a
6 snapshot of those properties.

7 MR. PIPER: Sure.

8 COUNCILWOMAN PARKER: In addition to
9 that, I want to go back to the staffing
10 question that you talked about earlier,
11 particularly as it related to the commercial
12 assessments and training because this is
13 extremely important for me, to have a
14 challenge. I know there are some things I
15 will agree the private sector does much more
16 efficiently than the government does. But
17 when we have the opportunity for
18 professional growth and development and/or
19 training, we can learn.

20 So with that being said, tell me how
21 often do you remember have you -- do you
22 work with the Civil Service Commission as it
23 relates to any of the incoming courses or
24 testing that's being offered? And in your
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1 role as the chief assessment officer, are
2 you what is something that is called a
3 subject matter expert?

4 MR. PIPER: Depends on what the subject
5 is. But sometimes, yes.

6 COUNCILWOMAN PARKER: So if the Civil
7 Services offering a test and it's for real
8 property evaluator and/or management or
9 supervisor in those tests, would Civil
10 Service look to you as being a subject
11 matter expert as the chief officer?

12 MR. PIPER: I think what Civil Service
13 would do is say who would be a subject
14 matter expert.

15 COUNCILWOMAN PARKER: The question for
16 me is, have you ever served in that
17 capacity?

18 MR. PIPER: Yes.

19 COUNCILWOMAN PARKER: How recent would
20 you say that have been like recently in
21 terms? I am thinking about the number of
22 people we are trying to bring in, in terms
23 of testing.

24 MR. PIPER: I would say as recently as
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1 couple years ago.

2 COUNCILWOMAN PARKER: A couple years
3 ago, so '14? '15? '13? I just want to
4 finish this line of questioning, Mr.
5 President, and then I'll come back on the
6 second round.

7 MR. PIPER: Some time, I think, during
8 '15.

9 COUNCILWOMAN PARKER: Sometime during
10 '15, that's the last time, '15?

11 MR. PIPER: I think so.

12 COUNCILWOMAN PARKER: The last time you
13 will remember. Okay. We are going to come
14 back around. And I will see you during the
15 next go around. I really want to get into
16 the staffing of professional development and
17 training component, and then quickly come
18 back to multiple exemptions.

19 MR. PIPER: Okay.

20 COUNCILWOMAN PARKER: Thank you very
21 much for your patience.

22 COUNCIL PRESIDENT CLARKE: Thank you,
23 Councilwoman.

24 Chair recognizes Councilman Johnson.
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1 COUNCILMAN JOHNSON: Thank you, Council
2 President. I want to thank all of you for
3 being here and providing your testimony.

4 Just a couple questions going back to
5 your testimony regarding the second phase of
6 the actual value initiative. Can you give
7 me an overview on -- I know you talk about
8 the coefficient of dispersion as a part of
9 your testimony and how you are going about
10 doing reassessments of various parcels of
11 property throughout the area. My primary
12 concern right now is residential properties
13 specifically in gentrifying neighborhoods
14 such as Point Breeze, Grays Ferry, Southwest
15 Inner City, three key areas in which I
16 represent. But also, I get calls from
17 individuals who live in Girard Estate,
18 Packer Park regarding the impacts of AVI.

19 And so when we talk about the second
20 phase of AVI, I want to get an idea, one,
21 first and foremost, how often we will be
22 doing these assessments?

23 Two, can your office provide my office
24 as well as the Chair a City-wide map of the
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1 assessments that have been taking place,
2 one, for 2014 for us to take a look at and
3 then most recently 2016? If you can map
4 that data and provide it to us.

5 And then three, I want to get an idea of
6 rapidly changing gentrifying neighborhoods,
7 how often can my residents count on their
8 properties to be reassessed moving forward?

9 MR. PIPER: I will try to answer the
10 last part of that first, which is how often
11 can folks expect reassessment, residential
12 reassessment particularly in the 2nd
13 Councilmanic District but also in other
14 areas.

15 COUNCILMAN JOHNSON: Let me say that for
16 the record. Not just the 2nd Councilmanic
17 District, I am going to talk about the City
18 of Philadelphia as a whole. Because also I
19 know I have other colleagues specifically in
20 the 1st Councilmanic District that borders
21 the 2nd Councilmanic District and also the
22 5th Councilmanic District are seeing rapid
23 growth and development, probably more than
24 any of the other districts.

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1 MR. PIPER: You mentioned you said
2 gentrifying, yeah. I'm sorry. The area
3 that seems to be growing -- I know the term
4 is gentrification sometimes.

5 COUNCILMAN JOHNSON: Rapid growth.

6 MR. PIPER: Rapid growth, right. The
7 idea with AVI in the first place was to make
8 sure that regular reassessments occur, so
9 that we never get in the position we were
10 for decades in which we didn't do much of
11 anything other than put on values that
12 reflect new construction. Every now and
13 then we raised everyone 4 percent or 5
14 percent or 7 percent and, you know, kind of
15 did a fundraiser. All that did was
16 exacerbate the inequities. We still weren't
17 addressing the inaccuracies and uniformity
18 issues.

19 Okay. So again, we are still committed
20 to doing regular ongoing reassessments.

21 COUNCILMAN JOHNSON: Can you clarify for
22 the record, what -- be more specific.
23 What's regular? Every year? Every two
24 years? Every three years.

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1 MR. PIPER: What do I mean -- let me
2 clarify. But -- and I apologize if I'm not
3 actually answering the question as to when
4 like these particular areas might see
5 reassessment notices.

6 What we do is we look at the entire City
7 every year, okay?

8 COUNCILMAN JOHNSON: Every year you are
9 doing a review of the whole City.

10 MR. PIPER: No. Well, we are looking at
11 the entire City. And then we are looking at
12 where we find that there are some -- some --
13 some things that we think we should be doing
14 a lot better and we prioritize that stuff.

15 So for instance, what we did last
16 year -- I don't know if you remember -- but
17 I did actually bring maps and some reports
18 to District Council people to show what we
19 were doing in the individual Council
20 Districts and City-wide. We are actually
21 prepared to that this year, also.

22 COUNCILMAN JOHNSON: Thank you.

23 MR. PIPER: So what we do is when we
24 look at the City, however, we have to in
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1 addition to trying to figure out where it is
2 that we need to lower our coefficient of
3 dispersion or address our mean ratio, we
4 also look at what is the priority, what do
5 we need to do right now because it's
6 starting to lag behind. We look at the
7 resources that we have.

8 And our reassessment project for each
9 year is based on those things. So, I can't
10 say that we're going to do a reassessment
11 that's going to necessarily affect certain
12 areas or even our residential properties
13 every year. The idea is to do something
14 every year so that we never have that
15 disparity between, you know, the properties
16 we reassessed recently and the ones that we
17 haven't reassessed in five or ten years.

18 COUNCILMAN JOHNSON: Okay. And you're
19 going to provide the map?

20 MR. PIPER: We will provide the maps
21 that we provided when we did AVI. And then
22 I can have the ones redone that we did last
23 year. Like I said, we do have reports for
24 everyone that shows what we did for this
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1 year.

2 COUNCILMAN JOHNSON: For 2016 for this
3 year, do you have information either now or
4 you can provide those particular areas that
5 are rapidly developing and give me an idea
6 of what the assessment is for those
7 particular areas.

8 MR. PIPER: It -- so if I look at areas
9 where the values have jumped substantially
10 since we did AVI, we can look at that? And
11 we can kind of, you know, maybe come to an
12 understanding of what we mean by drastic
13 increases in values versus this normal real
14 estate goes up in value anyway type of
15 valuing. We can do that.

16 COUNCILMAN JOHNSON: Thank you very
17 much.

18 COUNCIL PRESIDENT CLARKE: Thank you,
19 Councilman.

20 Chair recognizes Councilwoman Parker.

21 COUNCILWOMAN PARKER: Thank you,
22 Mr. President. Let me sort of just
23 quickly -- I want to go roundabout here to
24 the beginning of my questioning. I want to
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1 go to the number of appeals. Tell me if the
2 number is accurate, Mr. Piper.

3 How many appeals do you --

4 COUNCIL PRESIDENT CLARKE: Councilwoman,
5 can you hold.

6 COUNCILWOMAN PARKER: I know you got
7 back around to me much quicker. You didn't
8 get to Squilla. Listen, if you were trying
9 to show some love today, Mr. President, I
10 wasn't going to tell you, you were wrong.

11 COUNCIL PRESIDENT CLARKE: Councilwoman,
12 I show love every day.

13 But we have what is called a technical
14 difficulty. All right.

15 So now we going to call on Councilman
16 Taubenberger.

17 COUNCILMAN TAUBENBERGER: Mr. Council
18 President, thank you. And I will note for
19 the record that you do show love every day.

20 COUNCIL PRESIDENT CLARKE: Thank you.

21 COUNCILMAN TAUBENBERGER: You're
22 welcome. I do have a question in this
23 regard.

24 We got from Mr. Brian Abernathy that
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1 approximately \$300 million increase in
2 revenue for this year is the fact that we
3 are looking at approximately \$16 million for
4 reassessing vacant land and \$15 million for
5 commercial. Instead of saying it seems low,
6 ask this.

7 How many vacants lots -- this is my real
8 question. How many vacant lots are being
9 reassessed and how many commercial lots?
10 And are they being reassessed on the
11 priority of ZIP code?

12 MR. PIPER: They are not being
13 reassessed on the priority of ZIP codes. I
14 can answer that. The vacant lots, there are
15 about 30,000/35,000 that we're looking at
16 the assessments on those. Those are
17 included in this year's project, but that
18 will not be included in what we send out to
19 maps because we haven't actually finished
20 those yet. That's a little bit more of an
21 involved process. And to be honest with
22 you, it's the first time we have done it in
23 house, so we want to make sure we are doing
24 it correctly.

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1 The other question in terms of the
2 commercial properties, again, because we are
3 looking to do commercial reassessment next
4 year, vacant lots that we consider having
5 had commercial use or in commercial
6 corridors, are not included in the projects.

7 COUNCILMAN TAUBENBERGER: That would be
8 potential commercial use, as well?

9 MR. PIPER: It would be potential
10 commercial use or something that had a
11 commercial -- it could even be a parking
12 garage or parking lot that we coded vacant
13 land but has that type of commercial use to
14 it.

15 COUNCILMAN TAUBENBERGER: Do they have
16 to be zoned commercial or in your criteria?

17 MR. PIPER: They have to be more than
18 just zoned commercial, but yeah.

19 COUNCILMAN TAUBENBERGER: Okay.

20 MR. PIPER: So to answer your question,
21 we kind of limited to scope to the vacant
22 ground that the vacant land was related to a
23 former residential use or is in a
24 residential area. And the residual

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1 residential properties where we look at the
2 current allocation of land improvement and
3 looked to see if that was something we
4 needed to make an adjustment for.

5 COUNCILMAN TAUBENBERGER: Thank you very
6 much. Mr. President, thank you.

7 COUNCIL PRESIDENT CLARKE: Thank you,
8 Councilman.

9 Chair recognizes Councilman Squilla.

10 COUNCILMAN SQUILLA: Thank you,
11 Mr. President.

12 COUNCIL PRESIDENT CLARKE: You're
13 welcome.

14 COUNCILMAN SQUILLA: And I want to
15 reiterate some of my colleagues who said
16 about the responsiveness from OPA when we
17 call, and my office calls we have a lot of
18 complaints -- not complaints, but concerns
19 and issues. Always, somebody gets back to
20 us. So that's very important and may not
21 always be the answers we want, but at least
22 there is a return, and that's what we want
23 the most.

24 MR. PIPER: Thanks, Councilman. I think
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1 we speak to someone in your office on a
2 weekly basis.

3 COUNCILMAN SQUILLA: I think daily.

4 MR. PIPER: And it's a good
5 relationship.

6 COUNCILMAN SQUILLA: But just to
7 reiterate the issues we had with the
8 reassessments and understanding that the
9 goal of reassessing every year or looking at
10 the City every year, and I know I brought
11 this up last year and the year before. Just
12 with the resources we have, it's very
13 difficult to do City-wide analysis every
14 year now without the CAMA System, even when
15 the CAMA System is in there. We know you
16 have to drill down some of these properties
17 to really get what the assessment is. We
18 believe once we have it right the first
19 time, then it will be easier to maintain.

20 Be we talked about a quarter of the City
21 being done at a time to make sure that we
22 can really get that, at least initially, to
23 drill down in those areas to make sure we
24 have all this right.

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1 My question before, and it's still the
2 same question, is this a policy decision to
3 do the City every year? Or is it a
4 legislative decision that you must do it
5 every year.

6 MR. PIPER: Well, it's a commitment that
7 we made when we initially rolled out AVI
8 that we would do regular reassessments.
9 Every year I kind of, you know, shy away
10 from making the statement every year because
11 that gives the impression that we're looking
12 at all 579,000 parcels. And everyone is
13 going to get some type of change or even
14 most. And I don't think that's ever going
15 to happen even once we have a CAMA.

16 But I think what we're going to do,
17 however, is continue to look at the whole
18 City every year. As I said, put our
19 resources into what we think are inequities
20 or poor measurements of performance.

21 COUNCILMAN SQUILLA: When a sale happens
22 and we have a sale price and it's an ongoing
23 sale, is that something that triggers a
24 relook at an assessment, or do we just not
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1 look at it at that time? Because it seems
2 like we have properties that have currently
3 sold for certain values, but yet the
4 assessment stills remains either the same or
5 changes a little but not reflecting the sale
6 of the property.

7 MR. PIPER: In Pennsylvania, that's
8 illegal. And so, the answer is no. We
9 never look at one sale and make a change to
10 either the subject property or other
11 properties based on that one sale. In some
12 states, it's the only time they reassess
13 upon a sale. But most states do it the way
14 Pennsylvania does it.

15 You can't look at the one sale, in other
16 words, and form an opinion of value because
17 that sale could have included even for
18 residential properties, it could have
19 included some conditions that you're not
20 aware of at that time. So it wouldn't be --
21 it might be accurate. And if you pay
22 \$300,000 for your property and we have you
23 assessed at \$300,000 and I paid 300,000 for
24 mine and I'm next door to you and it's same
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1 type of property and we're assessed at
2 300,000, we're both accurate. Our
3 assessments are accurate. But if the guy
4 across the street paid 300,000 but he's been
5 assessed at 100,000, it's not uniform. And
6 us being accurate also means we are being
7 aggrieved because we are not being treated
8 fairly.

9 So, one sale doesn't trigger anything,
10 no.

11 COUNCILMAN SQUILLA: All right. So it
12 doesn't even trigger the assessment on that
13 property that's sold, correct?

14 MR. PIPER: Absolutely not.

15 COUNCILMAN SQUILLA: All right. Do you
16 think that we as the City -- and I know you
17 stated this. But to be able to look at the
18 whole City with the number of resources that
19 we have, we can actually be accurate on
20 City-wide assessments every year?

21 MR. PIPER: I think the number of staff
22 members we have, and I think in Philadelphia
23 I believe the assessors, the residential
24 assessors, the commercial assessors are some
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1 of the best qualified and trained in the
2 state. And I say that because even though
3 we're not required by state law to
4 necessarily be certified about -- I'm going
5 to say, about 90 percent of us are. And
6 some before they even step into the job.

7 Having said that, I think what's going
8 to help those resources be able to do what
9 we look to do every year, that is look at
10 the entire City, I think the CAMA System is
11 going to help that. It's going to involve
12 some process modification that we change
13 some of the way we do things. But I think
14 with the resources, once we get staffed up
15 to where we feel we need to be and a new
16 CAMA System, I think we will be in a good
17 position to be able to say we are looking at
18 the entire City, but not necessarily have to
19 plug holes and say we are going to do
20 commercial one year and some residential
21 another.

22 I think what we have been doing since
23 AVI is tightening up all assessments
24 City-wide. And I think once we have a CAMA
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1 System and once we get staffed up, I think
2 that's going to be a reachable goal.

3 COUNCILMAN SQUILLA: But we're going to
4 need people trained in that. It's going to
5 take time to get that information into CAMA,
6 right?

7 So all -- as we're doing all this, we're
8 still have to supposedly look at the
9 City-wide every year at the same time. So,
10 you know, I just feel like if we can
11 concentrate on a quarter of the City each
12 time, we can really work on it. And then
13 people would know every time they are going
14 to be assessed every four years. You sort
15 of get a feel, some assessments will go up,
16 some will go down depending on the
17 neighborhoods.

18 But some areas feel like they change
19 every year, and other areas don't. And
20 maybe it is because of the hot areas and
21 neighborhoods that have higher value. It
22 seems we will never be able to go through in
23 a large City that we have to be able to come
24 up with a plan to say everybody's

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1 assessments are accurate. And AVI was
2 supposed to get us close to that. And I
3 think the intent is there, and it's still
4 there.

5 But I just think as a City, we want to
6 be as fair as possible to all the residents.
7 And I think the only way to do that is to
8 say we took our time in each specific area,
9 and then we actually did the proper
10 assessments in that area.

11 That was just a statement, but I will
12 come back after the next round.

13 MR. PIPER: Thanks.

14 COUNCIL PRESIDENT CLARKE: Thank you.

15 Chair recognizes Councilman Greenlee.

16 COUNCILMAN GREENLEE: Thank you,
17 Mr. President again. Just one other thing I
18 wanted to ask in my first go round here.

19 I know staffing and man power you -- we
20 talked a lot about. I know -- I don't know
21 if you still do it this way. Like one
22 assessor had a ward, you know, handled a
23 particular ward.

24 MR. PIPER: Right.

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1 COUNCILMAN GREENLEE: But I know there's
2 some areas, as we've been talking about
3 there, have much more activity than others.

4 Do you readjust according to that
5 activity or?

6 MR. PIPER: We do. You mean, do we
7 reassign assessors based on the number of
8 parcels or the amount of activity?

9 COUNCILMAN GREENLEE: Amount of
10 activity, yeah.

11 MR. PIPER: Sure. Sure.

12 COUNCILMAN GREENLEE: One person doesn't
13 get sort of, like, overburdened in one where
14 another might not have a lot of activity.

15 MR. PIPER: We are constantly adapting
16 and reallocating resources, yeah.

17 COUNCILMAN GREENLEE: Great. That was
18 my question. Thank you, sir.

19 MR. PIPER: Sure.

20 (Council President momentarily stepped away from
21 Chair.)

22 THE CLERK: Thank you, Councilman
23 Greenlee. And next is Councilman Johnson.

24 COUNCILMAN JOHNSON: I'm going to defer
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1 to the Madam Chair, they say, of great
2 northwest.

3 THE CLERK: Okay. They say it's now
4 Council lady Parker.

5 COUNCILWOMAN PARKER: Thank you, very
6 graciously. And thanks to my former state
7 house colleague who I feel a special bond
8 with in Councilman Johnson. Thank you so
9 very much.

10 Let me quickly go back to the sort of
11 properties with multiple exemptions. And I
12 want to ask, are there any commercial
13 properties that are receiving LOOP and/or
14 Homestead Exemption, commercial properties?

15 MR. PIPER: Just a second. Let me see
16 if I can find someone who can answer that
17 question who is here now.

18 COUNCILWOMAN PARKER: Thank you.

19 MR. PIPER: Councilwoman Parker, I think
20 we can find that information. In fact, I'm
21 sure we can. But I don't think anyone can
22 answer right this minute.

23 COUNCILWOMAN PARKER: If you could, that
24 would be extremely important. Because again
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1 when we're going out -- and just for the
2 record, for the past ten years I have been
3 having these annual town hall meetings and
4 particularly during the time when we were
5 working on these sort of instituting AVI,
6 OPA was always -- BRT, OPA. You were there,
7 we were doing, like, six or seven meetings
8 back to back.

9 MR. PIPER: I think I just responded to
10 one last night, yeah.

11 COUNCILWOMAN PARKER: For the 2016
12 series, and they were always there. Even
13 then, we will acknowledge that this is a
14 question that comes up quite often. We
15 really need to get an answer. Because
16 people when they think of LOOP and when they
17 think of Homestead, they're not thinking
18 about commercial property.

19 MR. PIPER: Sure.

20 COUNCILWOMAN PARKER: They're thinking
21 about residential homeowners. And I need to
22 know who is benefitting.

23 MR. PIPER: I can say this. There are
24 some properties that we categorize. It's a
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1 relatively new category. We call mixed-use
2 properties which do include some commercial
3 use but may also include a partial or a
4 Homestead Exemption because our
5 understanding, our interpretation of the
6 legislation allows if you are using the
7 property for your primary residence, even
8 though there is a portion that has
9 commercial use, you are entitled to the
10 exemption on that part of the property.

11 COUNCILWOMAN PARKER: So let me tell
12 you, I want more. It will usually be
13 residential on the top and a store front on
14 the bottom. And they are fine. And those
15 individuals, you know, should be
16 receiving -- they should be able to access
17 Homestead and LOOP and whatever else they're
18 eligible for.

19 But I'm really interested in not mixed
20 use but strict commercial properties
21 receiving a LOOP and/or Homestead Exemption.

22 MR. PIPER: We'll find that out.

23 COUNCILWOMAN PARKER: Really like to
24 get. Next, let me just follow up on the
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1 number of appeals. Just clarify the record
2 for me. I have a note here as of February
3 10, 2016, 772 appeals were pending for '14
4 and 536 for FY15.

5 What is the status of these appeals?
6 Not exactly sure where the data count or
7 number comes from.

8 For the record, tell me how many appeals
9 you have in the cue right now?

10 MR. PIPER: And many are still pending?

11 COUNCILWOMAN PARKER: Yes.

12 MR. PIPER: Right. That is probably one
13 of the easiest pieces of information for me
14 to find out. But I would kind of need to be
15 able to query the database to do it.

16 COUNCILWOMAN PARKER: Okay. So, the
17 appeals pending for '14 and for '15 and sort
18 of what is the status.

19 MR. PIPER: Sure.

20 COUNCILWOMAN PARKER: Again, if you can
21 forward that information to the Chair, I'll
22 appreciate that.

23 MR. PIPER: No problem.

24 COUNCILWOMAN PARKER: Greatly appreciate
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1 that.

2 Next. When we start talking about the
3 City and how frequently it plans to reassess
4 properties after you have instituted CAMA,
5 will it then sort of move like clockwork and
6 you expect it to be able to be done on an
7 annual basis versus a biannual basis?
8 And/or is some sort of legislative
9 prescription required from Harrisburg?

10 Because, you know, the uniform -- some
11 sort of uniformity -- obviously, we looked
12 at it for some time when I was there. No
13 longer there. But some uniformity
14 associated with municipal appeals. Where
15 are we with that?

16 MR. PIPER: You brought up the
17 uniformity issue. The City of Philadelphia
18 kind of gotten itself in a little bit of
19 trouble a few years ago, I guess it was
20 about four or five years ago when we had the
21 CLR issue. It -- it -- you know, just
22 abbreviate what the trouble was, from years
23 of not doing assessments, decades really, we
24 had gotten to the point where our uniformity
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1 was so bad, we were in danger. There was a
2 class action lawsuit. We were in danger of
3 perhaps having a court order us to do one.
4 And the way it comes about like that is sort
5 of a very organic process. In other words,
6 if you are under-assessing, no one
7 complains. Okay.

8 So no one is going to come say anything.
9 You might on a good year have 2 or 3,000
10 appeals. And that low number of appeals,
11 however, did not indicate we were doing the
12 right thing. It indicated that most people
13 were happy. So, what we have committed to
14 doing since AVI is regular ongoing
15 assessments. I think a CAMA System is going
16 to make the reassessment something -- I know
17 Councilwoman Sanchez who said something last
18 week. She used the term sticker shock
19 which, you know, not to get out of my lane,
20 that really is bad tax policy where you do
21 something that causes a dramatic shift in
22 the changes. And that's what we're trying
23 to avoid.

24 What we look to do is regular
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1 reoccurring reassessments. And it would
2 look closer to something that you might want
3 to call annual for the whole City.

4 COUNCILWOMAN PARKER: Okay.

5 COUNCIL PRESIDENT CLARKE: Thank you,
6 Councilwoman.

7 Chair recognizes Councilwoman Blackwell.

8 COUNCILWOMAN BLACKWELL: Thank you. I
9 only have one little question.

10 Thank you, Mr. Piper, for what you do.

11 MR. PIPER: You're welcome,
12 Councilwoman.

13 COUNCILWOMAN BLACKWELL: My staff says
14 that people complain from your department
15 and Revenue that they can't get receipts.
16 Veterans, disabled folks, seniors come in
17 for one reason or another, and they need
18 receipts showing they have been in there.
19 They have applied and they need proof they
20 filled out the proper paperwork and when
21 they apply for exemptions or whatever. But
22 they say they having problems getting
23 receipts.

24 MR. PIPER: Receipt like a photocopy of
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1 something? You did?

2 COUNCILWOMAN BLACKWELL: Yeah. Proof
3 that they have been there, that they
4 applied.

5 MR. PIPER: Well, is someone comes in
6 and submits exemption application or an
7 abatement application, first of all, the
8 abatement application actually comes with
9 its own copy. So when you submit it, you
10 submit a copy to us. But I think if someone
11 sends something or brings it in, delivers it
12 in person, they are usually -- 90 percent of
13 the time, they are coming to our customer
14 service unit. If they ask for a copy, we
15 give them a copy.

16 COUNCILWOMAN BLACKWELL: All right.
17 Then I will get to you in detail because
18 they complain to me all the time. But I
19 will get more info to you then.

20 MR. PIPER: Sure.

21 COUNCILWOMAN BLACKWELL: Thank you.
22 Thank you, Mr. President.

23 COUNCIL PRESIDENT CLARKE: Clarify that
24 a little more please for the Councilperson
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1 and me. You say you don't give them a
2 receipt?

3 MR. PIPER: Well, we don't charge for
4 anything, so there is no receipt if that's
5 what you mean like. For instance, when you
6 go to Revenue, you pay for something and get
7 a receipt. We don't have anything that we
8 charge for.

9 COUNCILWOMAN BLACKWELL: Revenue is not
10 doing it either. Their people are
11 complaining they can't get proof of their
12 paperwork. They want to sell or want to do
13 anything, they are stuck.

14 MR. PIPER: We don't have anything that
15 we charge.

16 COUNCIL PRESIDENT CLARKE: So, there is
17 no proof of contact.

18 MR. PIPER: That's why I was referring
19 to maybe a photocopy of something someone
20 submitted.

21 COUNCIL PRESIDENT CLARKE: Something
22 stamped.

23 MR. PIPER: Sure. We have a time stamp
24 right in the front lobby. It's an easy
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1 thing.

2 COUNCIL PRESIDENT CLARKE: You can do
3 that?

4 MR. PIPER: Sure. Sure.

5 COUNCIL PRESIDENT CLARKE: There's
6 people, you know, particularly older people
7 like to have records and transactions.

8 MR. PIPER: I understand that.

9 COUNCIL PRESIDENT CLARKE: I know that
10 now because I'm kind of getting there.

11 MR. PIPER: Sure.

12 COUNCIL PRESIDENT CLARKE: Thank you.
13 Thanks, Councilwoman.

14 COUNCILWOMAN BLACKWELL: Thank you.

15 COUNCIL PRESIDENT CLARKE: So who's
16 next. Councilman Johnson.

17 COUNCILMAN JOHNSON: Thank you,
18 Mr. President.

19 COUNCIL PRESIDENT CLARKE: Welcome, sir.

20 COUNCILMAN JOHNSON: I want to go back
21 to the regular reassessments that are going
22 to be taking place moving forward. I know
23 you don't want to be tied down to say
24 specifically year, every year we will be
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1 doing assessments in particular areas, but
2 you will be regularly looking at different
3 parts of the City. And I'm looking at your
4 testimony.

5 I want you to go back and clarify for me
6 what would be the criteria?

7 MR. PIPER: For us to --

8 COUNCILMAN JOHNSON: Why you do your
9 regular reassessments. What are some of the
10 red flags that go up and say, hey, you know
11 what --

12 MR. PIPER: Okay.

13 COUNCILMAN JOHNSON: -- in this
14 particular area we are going to go down
15 there.

16 MR. PIPER: Good question.

17 COUNCILMAN JOHNSON: And do a
18 reassessment.

19 MR. PIPER: I think I can answer that.

20 COUNCILMAN JOHNSON: And one more. And
21 the other follow up is begin laying out the
22 process of the land assessments that are
23 going to be taking place moving forward.

24 When does that kick into place, or have we
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1 started already?

2 MR. PIPER: We have started.

3 COUNCILMAN JOHNSON: Okay.

4 MR. PIPER: As a matter of fact, we have
5 completed probably more than half of the
6 process. It's just that as we are going
7 through it, we are looking at some of the
8 values that were being produced by the
9 mile -- I am actually going to ask our
10 modeling director to come up and speak to it
11 a little bit in terms of the process.

12 We were looking at some of the values.
13 We weren't comfortable that they were
14 defendable, and that's the bottom line. We
15 might -- what we do at the end of the day,
16 someone may appeal and say we have done it
17 wrong. And the Board may agree or the
18 courts may agree, but we need to be able to
19 start off from a place where we think we can
20 defend the value. So on some of the vacant
21 land parcels, we were comfortable with the
22 values. But again, we are not comfortable
23 saying we think these were done right and
24 these weren't done right.

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1 So, you're going to -- you will see
2 those notices probably, I'm going to say, by
3 the end of June, beginning of July,
4 something like that.

5 COUNCILMAN JOHNSON: So notices --
6 notices haven't been going out yet?

7 MR. PIPER: Not on the vacant land
8 parcels. But notices start going out this
9 week and will continue throughout the rest
10 of this week on the other reallocation.

11 COUNCILMAN JOHNSON: Second phase of the
12 real -- the second reassessment phase is
13 what you're saying?

14 MR. PIPER: Yeah. Yeah.

15 COUNCILMAN JOHNSON: Okay.

16 MR. PIPER: Did you need some further
17 explanation in terms of --

18 COUNCILMAN JOHNSON: Yeah. You can
19 bring the modeling up person.

20 MR. PIPER: Sure.

21 MS. JOHNSON: Good afternoon.

22 COUNCILMAN JOHNSON: Good afternoon.

23 MR. KEENE: I'm Kevin Keene. I'm the
24 Master Appraisal Director. I've been pretty
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1 much in charge of writing, doing the
2 modeling for vacant land project.

3 So, in terms of the way that we are
4 doing it for vacant land parcels, we are
5 pretty much limiting ourselves to what we
6 consider to be buildable parcels of
7 residential land. For those, we are using a
8 sales model, sales-based model.

9 And the reason why we are limiting
10 ourselves to those parcels is when we look
11 at vacant land, it tends to fall into one of
12 four different classes. Each one those
13 would have to be done using a different
14 method because it's all different markets
15 and what drives those values are different.

16 If you look at exempt land, there is not
17 a whole lot of sales for Fairmount Park and
18 other exempt pieces or pieces owned by
19 exempt entities.

20 If you look at the small private side
21 yards, and the unbuildable parcels that are
22 in the middle of the block where something
23 has been torn down, it's too small to build
24 anything on. There's not really a market

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1 for those. So we wouldn't -- it's very
2 difficult to come up with a sales-based
3 model to value those pieces.

4 Then again, the one we think we can do
5 is these residential parcels where the
6 players are local developers for the most
7 part. And there are sales. We had almost
8 4,000 sales we could use throughout the City
9 to develop these models.

10 The fourth one is the -- well, you get
11 these large parcels that are -- where if you
12 can put a high rise on a piece if it's big
13 enough to put a high rise on for a
14 department building or apartment building,
15 the value of the piece of land skyrockets.
16 And we don't really have a lot of data to
17 tell us about those. We would have to look
18 at more regional-based data because those
19 players tend to be multi-regional players.
20 The person who is going to come in and take
21 on a project like that is not somebody
22 typically in the local market.

23 So given that those four different
24 classes of land would each require a
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1 completely different approach, we focus on
2 the ones that we felt we could do a
3 reasonable job on, which was the residential
4 land.

5 COUNCILMAN JOHNSON: Are the same
6 property assessors who did -- are the same
7 property assessors who did the assessments
8 for the residential properties under AVI and
9 the second phase of AVI, are they going to
10 be the same workers who are going to be out
11 doing the land value assessments under those
12 four particular categories you just gave us?

13 MR. KEENE: Well, those accounts --
14 those accounts are typically assigned the
15 same evaluator who have other residential
16 and multi-family properties in the --
17 essentially, our residential evaluation
18 staff. They also have some of these -- a
19 lot of these vacant lots. And we assign
20 them to go and to look at all the sales for
21 those properties. Back prior to starting
22 the modeling process, we also ask them to
23 look at the properties themselves, all the
24 vacant land to determine is it in fact still

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1 vacant land. A lot of it's been built out
2 so that we can put the values on them.

3 So yes, it is the same evaluators that
4 will be reviewing. But they are not
5 actually determining the value. We are
6 using multiplicative sales models to project
7 values, which the staff is then going to go
8 out and review one at a time to see if those
9 values make sense.

10 COUNCILMAN JOHNSON: Okay. I will move
11 onto the next round. But I did have the
12 initial part of my question also, the first
13 part, was just the regular reassessments of
14 properties throughout the City of
15 Philadelphia and then the criteria that OPA
16 is going to use to say this year, we have
17 done an overview of the City of
18 Philadelphia. And in this particular
19 neighborhood, we are going to do a
20 reassessment.

21 MR. PIPER: Right. So in looking at
22 what we need to address, for instance, this
23 year we are going to address commercial, we
24 are looking at everything. But we know that
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1 between 2014 when we did AVI, because we
2 used data that was at that time recent to us
3 but as old as maybe three years old, we know
4 that the market has changed to the degree
5 that we need to address the lag between --
6 let me say this. And I know this is just
7 not exactly in answer to your question.

8 But with commercial reassessments,
9 residential reassessments, City-wide
10 reassessments, the nature of reassessment is
11 that it's based on a cyclical process, an
12 annual cyclical process. So right off the
13 bat, you know, no matter what kind of
14 resources we have, we're going to be looking
15 at data that's a little older than what you
16 would call today data, but that's okay.
17 Because it takes us a year to do everything
18 we need to do.

19 We need to do what we're doing. We need
20 to develop models. We need to verify sales
21 before we can say these are good sales. I
22 read them in the paper. Those numbers are
23 important. We pay attention to them. We
24 see the same information everyone else does.

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1 We have to make sure they are arms-length
2 transactions. And then when we -- that's
3 the first part of what we do. And then when
4 we go through the annual cycle, we have to
5 make sure that what we're doing is time to
6 be able to issue notices by right around
7 now. Right after the March 31 certification
8 date.

9 So, it takes us kind of a year to do
10 everything. The idea is once we have a
11 CAMA, there will be less things that we'll
12 have to do just every two or three years.
13 But by nature, an assessment cycle is
14 something that lags a little behind. One or
15 two years behind the sales is considered
16 tight assessments.

17 COUNCILMAN JOHNSON: Thank you very
18 much.

19 THE CLERK: Thank you, Councilman
20 Johnson. Chair recognizes Councilman Domb.

21 COUNCILMAN DOMB: Thank you. Couple
22 other follow-up questions.

23 In the CAMA System, does that handle
24 commercial properties?

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1 MR. PIPER: Does it handle commercial
2 properties? Sure.

3 COUNCILMAN DOMB: It does. Okay. And I
4 think one of the bigger issues I wanted to
5 put a magnifying glass on is the sense of
6 timing and time. Because when you look at
7 this portfolio of \$134 billion, and we just
8 had as I mention earlier, a 3 percent
9 adjustment. That's 35 to 40 million per
10 year. The land values which you're affixing
11 now would be 15 or 20, whatever that number
12 is going to be, a million per year. And
13 commercial could be 50 to 100 million
14 dollars per year.

15 Waiting, we are losing that revenue
16 every year, which is a hundred million
17 dollars a year. And so, whatever we can do
18 to speed up the timing, we should try to
19 help you do because it's extremely
20 important. The waiting costs us over a
21 hundred million dollars every year just in
22 these categories.

23 Land will get done this year, which is
24 great. But the residential and the
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1 commercial, if there is something we can do
2 to speed this up, we should try to do it.

3 MR. PIPER: I agree. Any
4 recommendations we are certainly open to
5 them. We have spoken about this. We
6 absolutely would like to see it happen
7 faster.

8 I think in all fairness to the vendor
9 we're talking to and the project management
10 consultant company we have worked with over
11 the past couple of years, I think the aspect
12 of time and having to get this done because
13 it's something that we're sorely in need of
14 is then one of the priorities. But you got
15 to remember with Philadelphia as opposed to
16 another big jurisdiction where they are
17 getting a new CAMA System, we are getting a
18 CAMA System. We have never had one before.
19 This is the first time we are getting one.
20 We are not just going from, you know,
21 updating something.

22 And we realize that's going to be part
23 of what we have to factor in, in terms of
24 when it is that we think we can actually get
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1 some use out of it. Because there's a lot
2 of -- a lot that happens between signing a
3 contract and actually being able to drive
4 the car out of the showroom.

5 COUNCILMAN DOMB: Let me just say this.
6 If there is something I can do to help,
7 offer, sit in on meetings, whatever I can
8 do, I am available and use me as a resource.

9 MR. PIPER: I appreciate it.

10 COUNCILMAN DOMB: Thank you.

11 MR. PIPER: Thank you.

12 COUNCIL PRESIDENT CLARKE: Chair
13 recognizes Councilman Squilla.

14 COUNCILMAN SQUILLA: Thank you,
15 Mr. President.

16 COUNCIL PRESIDENT CLARKE: You're
17 welcome.

18 COUNCILMAN SQUILLA: On the number of
19 employees, a lot of them are new and coming
20 in. And I know the workload. I'm curious
21 to see, we have certain areas obviously that
22 are hot. Who decides on the workloads of
23 certain, I guess, GMAs and how that work is
24 being assimilated? Is there areas that
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1 never change value? Is it done by Property?
2 Do you have a certain number of property?
3 Or do you put more people in the resources
4 that are heavy areas that are changing?

5 How does that work?

6 MR. PIPER: We certainly would assign
7 more evaluators per parcel to more complex
8 properties.

9 For instance, commercial properties, you
10 wouldn't expect an evaluator to be
11 responsible for as many commercial
12 properties as you would residential. Even
13 some of the institutionally-owned properties
14 which don't get talked about as much, but
15 they are also a big part of what we have in
16 Philadelphia.

17 We have a lot of colleges and
18 universities. That even though the majority
19 of the assessment is exempt, there is quite
20 a bit of taxable assessment on those
21 parcels, and they're a little complex. They
22 involve institutionally-owned properties
23 that frankly have residential facility in
24 there or commercial facility.

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1 COUNCILMAN SQUILLA: Or parking.

2 MR. PIPER: Right. There is -- or movie
3 theater. I actually used to do some of that
4 more complex stuff myself years ago. So, I
5 know it's the type of thing that we have to
6 assign the work based on the complexity of
7 the problem but also we do look at the
8 amount of inventory in a particular ward.

9 We have evaluators that have been with
10 the department for as little as two or three
11 years. Once we believe they have the level
12 of expertise to be able to go into either a
13 more complex area or a more complex type of
14 property is something they can be assigned
15 to, we make that adjustment. We try to make
16 sure that the evaluators that have
17 demonstrated the expertise and that they
18 have a knack for this kind of stuff gets
19 transferred to those areas.

20 COUNCILMAN SQUILLA: Yeah. Well, the
21 reason why I'm asking that is because the
22 number of people who are doing the
23 assessments, some of them can't do 2,500
24 assessments a year --

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1 MR. PIPER: Sure.

2 COUNCILMAN SQUILLA: -- depending on the
3 complicated issues that are associated with
4 it. So the -- that makes me think that
5 areas, certain areas, say an area like Queen
6 Village and Point Breeze or some places
7 really changing rapidly, seems like they
8 would need a little more help in those areas
9 compared to maybe say go northeast where the
10 assessments aren't changing as much. Maybe
11 that person can handle more parcels there
12 and the workload could be different.

13 Because I -- just seems like if we have
14 the same -- trying to put the same workload
15 on people that actually work in areas that
16 are a lot harder, those areas will not get
17 the attention that is needed compared to the
18 other areas. I didn't know if there was any
19 formula you use to try to --

20 MR. PIPER: No. You are absolutely
21 right. I think when I said that we strive
22 for sort of a ratio of one employee per
23 2,500 to 3,000 accounts, you know, there's a
24 little bit more explanation for that. And
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1 again, that's just a sort of a basic
2 estimate, an IAAO estimate, industry
3 standard estimate for a large jurisdiction
4 like Philadelphia.

5 But between the assessors and the
6 clerical staff and the aides and the
7 supervisors, and we include all of those in
8 terms of who addresses residential and
9 commercial, there is a lot of what we do
10 that wouldn't be categorized as assessing
11 residential properties or commercial.

12 For instance, I mentioned the
13 institutionally owned ones and the
14 governmental owned ones which, to a degree,
15 to some degree they are not as in the
16 spotlight because a lot of that is exempt or
17 they're immune from taxation. But we still
18 have to have the values right. But in
19 addition to that, a lot of the folks that
20 are also assessors and clerks or aides are
21 responsible for other support positions such
22 as consolidations and subdivisions and
23 addressing. That's a specialty unit that is
24 used to interacting with other City agencies
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1 and external entities, so we assign that to
2 one division.

3 We have a division that's assigned the
4 responsibility of quality control. So when
5 transfers take place from, say, exempt
6 entities to taxable entities, for instance,
7 we catch that. Put them back on the taxable
8 roles. They address catastrophic loss
9 applications when folks need to have their
10 assessment temporarily reduced because of
11 that.

12 We have another unit, again staffed with
13 supervisors, evaluators and clerks, that
14 address the appeal functions on the OPA side
15 and the abatements. Our qual -- our
16 customer service unit is actually staffed
17 with assessors.

18 So, I guess what I'm saying is a lot of
19 the folks that work for us work in very
20 specialty units that don't necessarily
21 reflect sort of, you know, how many
22 residential or how many commercial
23 properties we have. And -- but you're
24 right, though. What we do is we try to make
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1 sure that the areas that have the largest
2 amount of properties or the most activities
3 or the most growth like Council --
4 Councilman Johnson referred to, we have
5 people who we believe have the best
6 expertise assigned to those.

7 COUNCILMAN SQUILLA: All right. And
8 lastly, I know we spoke about this before.
9 But it seems like when we have residential
10 and then we have apartments or mixed-use
11 development on the same block, it seems like
12 the mixed use duplex or triplexes are, for
13 some reason, assessed less. I think it was
14 because income-based assessment compared to
15 there. But when they sell, they sell for
16 more.

17 So my -- I'm trying to understand the
18 reasoning behind that. And what -- why
19 would the duplexes assess for less than a
20 single family home in the same area?

21 MR. PIPER: In some multi-family areas,
22 you see apartments in which there's some
23 type of an agreement in which the owner of
24 the property agrees -- there's a rent
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1 restriction in which there is some subsidies
2 involved. And there is --

3 COUNCILMAN SQUILLA: Say there is no
4 subsidies where it's just regular rent,
5 regular market rate.

6 MR. PIPER: But the problem is, the ones
7 you are referring to, lots of time we have
8 to -- we get that information because what
9 the taxpayer, the owner who comes in and
10 says is, is these need to be assessed
11 differently then the way you assess anything
12 else. And they show us the rent
13 restrictions and everything else.

14 So, we have to adhere to that.

15 COUNCILMAN SQUILLA: I agree with that.
16 I mean, but say it's just a corner property
17 or a property in the middle block that's
18 converted from single family to a duplex.
19 And now it's assessed less because it's a
20 duplex. What is the reasoning behind it? I
21 just -- when that property actually sells
22 for more money when they put it on the
23 market.

24 MR. PIPER: I agree it seems
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1 counterintuitive. But I think we have to
2 look at that on an individual basis and
3 figure does it have something to do -- in
4 some neighborhoods, believe it or not, a
5 duplex may not sell for as high as what a
6 single family property sells for. But we
7 would have to look at that.

8 COUNCILMAN SQUILLA: It's an income
9 producing property. So I mean, it just --
10 it seems counterproductive and --

11 MR. PIPER: It does.

12 COUNCILMAN SQUILLA: Also showed when
13 you look at the sales throughout, that the
14 sales are actually more than a single family
15 home. You know, I know you don't go by
16 sales numbers. But I think -- we need to
17 look at that as a general. If you look at
18 all the duplexes throughout the City
19 compared to the single family homes, they
20 are assessed a lot less than the single
21 family.

22 MR. PIPER: We look at sales. We just
23 don't look at one, like I was saying.

24 COUNCILMAN SQUILLA: Right.
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1 MR. PIPER: We look at sales. If sales
2 in an area kind of indicate maybe -- I think
3 what you're saying is you see it where the
4 sales indicate something counter to what we
5 have assessed to that. In that instance, I
6 think we need to look at it.

7 COUNCILMAN SQUILLA: All right. Thank
8 you.

9 COUNCIL PRESIDENT CLARKE: Chair
10 recognizes Councilwoman Parker.

11 COUNCILWOMAN PARKER: Thank you,
12 Mr. President.

13 And quickly just wanted to say that
14 Councilman Domb, he just stepped out. But
15 he had brought a document up online for me.
16 And we'll go back and check it.

17 Remember my question earlier was just
18 about commercial properties, right, that
19 were receiving sort of Homestead and/or
20 LOOP. And now we just saw a list that
21 industrial properties were receiving a
22 Homestead Exemption. Industrial properties.
23 So when you send back your response to the
24 Chair, I think it was printed in
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1 October 2015 where you document the
2 categorize properties and then the number.
3 But you'll have to tell me what -- what
4 constitute an industrial property being
5 eligible to receive a Homestead Exemption.

6 MR. PIPER: Again, we'll find out, you
7 know, which ones do. But I think some of it
8 may have to do with how we've coded the
9 property. We may have --

10 COUNCILWOMAN PARKER: Right. When you
11 go back and forward that information to us.

12 You just brought up your -- the person
13 responsible for modeling. And so, they gave
14 us summary regarding land and then you use
15 some modeling for residential areas.

16 MR. PIPER: Right.

17 COUNCILWOMAN PARKER: Do we use modeling
18 for commercial properties, also?

19 MR. PIPER: To some degree but not as
20 much. We are more looking at other
21 information that we're relying on. For
22 instance, from property owners. We're
23 relying on trying to figure out what's the
24 best cap rate to use.

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1 COUNCILWOMAN PARKER: So just help me
2 because you see, when you do it, this is
3 what you do. Walk me through it and tell me
4 how modeling work and is assist you from a
5 land perspective and also a residential, but
6 really don't use it as often with
7 commercial.

8 MR. PIPER: With commercial, right.

9 COUNCILWOMAN PARKER: Just help me.
10 Tell me why? Justify that for me?

11 MR. PIPER: Well with commercial, you
12 have a lot of variation and property types.
13 It really just comes down to that. Where
14 with residential and vacant land, you have a
15 lot of similarity in property types. So,
16 you can model using certain coefficients
17 based on the attributes that they share.
18 With commercial property, you have a lot of
19 variation. It really comes down to that.

20 COUNCILWOMAN PARKER: So when -- in a
21 highly dense row home area, you know, like
22 my block, the modeling system works. But
23 when you go to just, let's say, the
24 commercial corridor along Vernon or either
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1 along Wadsworth Avenue, you are saying
2 because of the variations in the styles or
3 types of businesses along the corridor?

4 MR. PIPER: For commercial properties,
5 yeah. Commercial properties along the
6 corridor, right.

7 COUNCILWOMAN PARKER: Now see, that's
8 really interesting. Because I would dare
9 say that variation amongst commercial
10 buildings on commercial corridors varies
11 according to your neighborhood.

12 MR. PIPER: That's true.

13 COUNCILWOMAN PARKER: The swankier the
14 commercial corridor is in your district
15 where it has original architect, very good
16 brick, it may be difficult to use modeling
17 in that area. But when you come in
18 neighbors where we have commercial corridors
19 that are struggling and many of the
20 businesses, the commercial businesses look
21 exactly the same, the modeling would, in
22 essence, be effective there.

23 MR. PIPER: That's true. I guess the
24 other thing I should say is with residential
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1 property, you tend to have a lot more sales
2 on an annual basis than you do with
3 commercial properties. So even looking
4 at -- forgot the modeling for a minute.

5 Even looking at the difference between
6 the properties where the commercial
7 property, you're not likely to rely as
8 strictly on sales information because you
9 don't have as many sales on an annual basis.
10 You are not relying on strictly on one
11 approach to valuation, I should say. You
12 are relying on commercial property, an
13 estimate of a future income stream being
14 capitalized into some opinion of value.

15 COUNCILWOMAN PARKER: And finally, I
16 know I don't have that much time left, but I
17 really want you to on the record for me tell
18 me about professional development available
19 internally for OPA assessors, particularly
20 when they look in the eye these commercial
21 assessors from the private sector. These
22 mean and lean assessors come and do it
23 extremely well, and some of them may have
24 special training.

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1 When we have had in the past access to
2 opportunity to contract out with commercial
3 assessors within the department, have we
4 ensured that that knowledge coming from the
5 private sector has been transferred to our
6 employees internally through some sort of
7 professional development?

8 For me, I wouldn't think we were
9 maximizing efficient use of the resource of
10 contracting with the private sector employee
11 if when the contract was over and they left,
12 all of the intellectual property left with
13 them, right, when it ran out. I want to
14 figure out what are we doing to make sure
15 that they're leaving some of that
16 intellectual property behind for our
17 workforce.

18 MR. PIPER: Two things. In terms of the
19 professional development that our staff gets
20 on a regular basis, about ten years ago
21 we --

22 COUNCILWOMAN PARKER: I'm sorry,
23 Mr. Piper. I apologize for interrupting.
24 I'm really talking about since we have
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1 worked on AVI. To me, there is revolution
2 in what you have had to do with moving
3 forward with AVI.

4 I'm really talking about as, you know,
5 all of the coverage regarding our challenges
6 with the -- you know, assessments on the
7 commercial side. So, I guess I'm really
8 talking about within the past four to five
9 years. All the other Councilmembers, most
10 of them have been here. This is new for me.

11 MR. PIPER: I would say this. The folks
12 that work for us now, the assessors are --
13 I'd say 90 percent, maybe more, have the
14 same certification that is required the rest
15 of the Commonwealth of Pennsylvania, which
16 is you have to have an assessor's license
17 just like an appraiser's license to appraise
18 general real estate for bank. You have to
19 have -- it's not the exact same license.
20 Ours is called the Certified Pennsylvania
21 Evaluators License.

22 COUNCILWOMAN PARKER: I guess, Mr.
23 Piper, my time is gone. I see the President
24 blinking my time is coming up. I want to
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1 leave you with this. This is the spirit and
2 the tone of my line of questioning with
3 regards to this.

4 We have heard it consistently stated
5 that the level of professionalism,
6 educational attainment and the experience
7 within the private sector for the commercial
8 assessors have been a challenge for the City
9 of Philadelphia during the appeals process.
10 And we have over the years contracted out to
11 bring in private sector knowledge to help us
12 with our commercial assessment process.

13 MR. PIPER: Sure.

14 COUNCILWOMAN PARKER: I am only saying
15 to you as our chief officer that when we
16 contract out and there are opportunities to
17 do so, I just didn't go through the numbers
18 like here, okay. When we contract out to
19 bring that outside talent from the private
20 sector within our department, we should
21 never allow the contract to run out without
22 having formalized a way that that individual
23 can leave that intellectual property with
24 our employees here.

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1 MR. PIPER: I agree.

2 COUNCILWOMAN PARKER: I am hoping --
3 maybe we will do a recall. And when we come
4 back, hopefully, you will have given some
5 thought. Maybe we will have found a way to
6 institutionalize it. It's like running an
7 office and one person, you know, only knows
8 how to sharpen the pencils. That kind of
9 thinking just, you know, just bothers me.
10 If that person is absent, someone else needs
11 to know how to sharpen the pencils.

12 MR. PIPER: And this is a good time for
13 us to be talking about that. As I said, we
14 are looking to bring in outside consultants.
15 And your point, to be able to make, I guess,
16 get the most out of our money going forward
17 even with the contract is about -- we agree.

18 COUNCILWOMAN PARKER: Usually, you know,
19 there are silos. The outside contractors,
20 they are over here. The internal sort of
21 our workers, they are there. If we are
22 managing using the collaborative style, we
23 will assure that one is not at odds with the
24 other. And we are finding a way to make
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1 sure that knowledge is being exchanged.

2 MR. PIPER: We agree.

3 COUNCILWOMAN PARKER: Thank you.

4 COUNCIL PRESIDENT CLARKE: Thank you,
5 Councilwoman. Just one, two quick
6 questions.

7 Supposed to ask this question 12th and
8 Lehigh. I think that's in the GMA or G341,
9 and somehow it must be a relatively large
10 one that they are using comps at 12th and
11 Girard. And the taxes, the residential
12 taxes at 12th and Lehigh have gone up
13 significantly for the last couple of years.
14 There is literally no new construction
15 activity whatsoever up in that area, but
16 their taxes keep going. And when we
17 inquired, they said they are doing comps at
18 12th and Girard.

19 As you know, 12th and Girard is, you
20 know, an area York Town, you know.

21 MR. PIPER: Sure.

22 COUNCIL PRESIDENT CLARKE: Popular area
23 where there is stuff. Can you please check
24 that because there is no way in the world
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1 the taxes should be going up at 12th and
2 Lehigh.

3 MR. PIPER: We can check that.

4 COUNCIL PRESIDENT CLARKE: Please. And
5 the last question is U&O. I am asking a
6 question that I assume hasn't been.

7 Has there been given any thought to --
8 U&O is essentially self reporting.

9 MR. PIPER: Right.

10 COUNCIL PRESIDENT CLARKE: Has there
11 been any thought given to us essentially
12 doing the assessment and, thereby, the tax
13 bill based on the square footage of the
14 space. And then the responsibility to
15 the -- to notify or to approve that the
16 property is not being utilized would be on
17 the property owner versus the other way
18 around where the property owner basically
19 tells us, I am only using half of the space
20 and we accept that and we implement that tax
21 based on that?

22 MR. PIPER: It sounds like what you are
23 asking is sort of a policy question. I have
24 to admit, I don't know because we don't
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1 really deal with U&O. I know we deal with
2 what kind of in directly affects the U&O.
3 But as a policy, I don't know.

4 COUNCIL PRESIDENT CLARKE: That would be
5 the Mayor's Office or the Finance Director.

6 MR. PIPER: I'm sorry. I am going to
7 bring Mr. Dubow up for a second.

8 Could you repeat that, please.

9 COUNCIL PRESIDENT CLARKE: Just question
10 about U&O, we talked about probably before.
11 The issue with respects to U&O and its
12 implication and its collection is
13 self-reporting.

14 MR. DUBOW: Correct.

15 COUNCIL PRESIDENT CLARKE: And the
16 question is, has there been thought about
17 taxing or assessing and thereby taxing the
18 property owner based on the space, the
19 square footage; and then there would be the
20 responsibility of that property owner to
21 indicate what space is being used as opposed
22 to the other way around?

23 MR. DUBOW: In other words, assuming a
24 hundred percent usage.

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1 COUNCIL PRESIDENT CLARKE: Right.

2 MR. DUBOW: We did talk about that a
3 couple years ago. I need to go back to
4 Revenue, because we talked about it. And we
5 came out not changing it. I have to
6 remember why. Let me talk to them about it
7 and get back to you before they come back.

8 COUNCIL PRESIDENT CLARKE: Yeah.

9 MR. DUBOW: I understand the question.

10 COUNCIL PRESIDENT CLARKE: People you
11 asked me to -- I wish somebody at the IRS
12 asked me to self-report my revenue. I would
13 make out pretty good.

14 MR. DUBOW: I'm not going to comment on
15 that.

16 COUNCIL PRESIDENT CLARKE: Okay. Thank
17 you. Thank you very much. Thank you,
18 gentleman. You don't want to leave?

19 MR. PIPER: I'm sorry. We done?

20 COUNCIL PRESIDENT CLARKE: Yes.

21 MR. PIPER: Thank you, Council
22 President.

23 COUNCIL PRESIDENT CLARKE: Thank you so
24 much for your testimony.

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1 Thank you very much. There being none,
2 the Committee will stand in recess until
3 Tuesday, April 12, 2016, 10:00 a.m. At
4 which time we will reconvene in Room 400
5 City Hall. Thank you all very much.

6 (Public Hearing adjourned at 4:13 p.m.)
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C E R T I F I C A T I O N

I, hereby certify that the proceedings and evidence noted are contained fully and accurately in the stenographic notes taken by me in the foregoing matter, and that this is a correct transcript of the same.

ANGELA M. KING, RPR
Court Reporter - Notary Public

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