COUNCIL OF THE CITY OF PHILADELPHIA
COMMITTEE OF THE WHOLE

Room 400, City Hall
Philadelphia, Pennsylvania
Tuesday, May 9, 2017
10:35 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 KENYATTA JOHNSON
COUNCILMAN CURTIS JONES, JR.
COUNCILMAN DAVID OH
COUNCILWOMAN CHERELLE L. PARKER
COUNCILWOMAN MARIA D. QUINONES-SANCHEZ

BILLS 170195, 170196, 170197, 170198, 170199, and 170200
RESOLUTION 170213

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COUNCIL PRESIDENT CLARKE: Good morning. This is the public hearing of the Committee of the Whole regarding Bills No. 170195, 170196, 170197, and Resolution No. 170213, Bill No. 170198, Bill No. 170199, and 170200.

Mr. Stitt, please read the titles of the resolution and bills.

THE CLERK: Bill No. 170195, an ordinance to adopt a Capital Program for the six Fiscal Years 2018 through 2023 inclusive.

Bill No. 170196, an ordinance to adopt a Fiscal 2018 Capital Budget.

Bill No. 170197, an ordinance adopting the Operating Budget for Fiscal Year 2018.

Bill No. 170198, an ordinance amending Chapter 19-1500 of The Philadelphia Code, entitled "Wage and Net Profits Tax," by revising certain tax rates, under certain terms and conditions.

Bill No. 170199, an ordinance

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amending Section 19-1801 of The Philadelphia Code, entitled "Authorization of Tax," to further authorize the Board of Education of the School District of Philadelphia to impose a tax on real estate within the City of Philadelphia, all under certain terms and conditions.

Bill No. 170200, an ordinance amending Section 19-1806 of The Philadelphia Code, entitled "Authorization of Realty Use and Occupancy Tax," to further authorize the Board of Education of the School District of Philadelphia to impose a tax on the use or occupancy of real estate within the School District of Philadelphia, under certain terms and conditions.

Resolution No. 170213, resolution providing for the approval by the Council of the City of Philadelphia of a Revised Five Year Financial Plan for the City of Philadelphia covering Fiscal Years 2018 through 2022, and

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incorporating proposed changes with respect to Fiscal Year 2017, which is to be submitted by the Mayor to the Pennsylvania Intergovernmental Cooperation Authority (the "Authority") pursuant to the Intergovernmental Cooperation Agreement, authorized by an ordinance of this Council approved by the Mayor on January 3, 1992 (Bill No. 1563-A), by and between the City and the Authority.

COUNCIL PRESIDENT CLARKE:

Thank you.

Today we continue the public hearing of the Committee of the Whole to consider the bills read by the Clerk that constitute proposed operating and capital spending measures for Fiscal 2018, a Capital Program, and a forward-looking Capital Plan for Fiscal 2018 through Fiscal 2023.

Mr. Stitt, today we will hear testimony from the following City departments: Revenue Department, Board of Revision of Taxes, Revenue tax bills, and public testimony later on today.

Mr. Stitt, the first person to testify is?

THE CLERK: Commissioner Breslin.

COUNCIL PRESIDENT CLARKE: Good morning.

(Witnesses approached witness table.)

COUNCIL PRESIDENT CLARKE: Please proceed.

COMMISSIONER BRESLIN: Frank Breslin, Revenue Commissioner.

Good morning, Council President Clarke and members of City Council. I am Frank Breslin, Revenue Commissioner and Chief Collections Officer. Thank you for the opportunity to offer brief remarks.

With our diverse and dedicated workforce, the Department of Revenue will collect more funds in Fiscal Year 2018 and have more people in our assistance programs than any year before, with

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virtually no change in General Fund operating budget. We're able to do this with ongoing improvements in our policies and procedures and investments in technology that allow us to work more quickly, accurately, and strategically.

The easiest way to collect is for a taxpayer or a water customer to simply pay on time, which more than nine out of ten Philadelphians do, and we owe it to these hard-working individuals, families, and businesses to provide them with great customer service when they have a question or want to make a payment.

In Fiscal Year 2017, we made things easier by offering free eCheck, the fastest, easiest way to pay; implementing a new kiosk system in the MSB concourse to make visiting us in person easier; launching a new website in partnership with the Office of Data and Digital Transformation that is easier to understand and navigate and is available

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in dozens of languages, starting with procurement process for eBilling, participating in more than 75 community outreach events this past tax season, with more coming throughout the year; moving towards providing receipts with more information about how payments are applied. Although we have faced technical challenges deploying these new receipts, Councilman Jones' support and encouragement helps focus our resources on this effort.

Implementing the beverage tax with comprehensive outreach and electronic filing and payment, initial collections are strong and we are on track to meet revenue estimates.

To help those entitled to relief or who need some accommodation to meet their obligation, we've taken a number of steps, including creating two new positions to lead our efforts to enroll all eligible individuals in tax and water assistance programs, and we are ready to launch TAP this summer. TAP is the new affordable rates program for low-income water customers championed by Councilwoman Sanchez.

We're piloting a new payment plan at the suggestion of Councilwoman Bass for businesses with terms selected by the taxpayer to make it easier for businesses to get back on track.

We're streamlining application processes and tax credit requests for programs like the CDC, which Councilman Green had advocated for improving the ease of access for CDCs and business partners. And we're managing a successful outreach campaign for the Earned Income Tax Credit and supporting free tax preparation for more than 20,000 Philadelphians. We appreciate all members' support in this effort and particularly the advocacy of Councilman Domb.

And while we're making things easier for those that are doing the right thing or need assistance, we are simultaneously getting smarter and tougher when it comes to identifying and collecting delinquent debts. We have launched the data warehouse that puts information from Revenue, other City agencies, the Commonwealth of Pennsylvania, and the IRS into one place. So far we have generated 19.8 million on collections in new initiatives like using federal tax returns to identify Philadelphia residents not registered for the school income tax. This effort has brought in $4 million for the School District.

We're closing loopholes and tightening the rules to make sure that everyone pays their fair share. For example, legislation sponsored by Council President Clarke and members Taubenberger, Squilla, Gym, Blackwell, O'Neill, Parker, Henon, and Reynolds Brown ensure that everyone, from the first-time homebuyer to the corporate

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real estate conglomerates, need to pay their fair share of realty transfer tax, closing the loophole for creative approaches in large complex transactions to avoid the tax.

We've reduced the number of delinquent real estate accounts and the amount due to the lowest point in years using an array of tactics, including sequestration, behavioral economics, increasing the frequency of our billing, and increasing the use of collection agencies to ensure all accounts are acted upon quickly.

The Philadelphia beverage tax was not the only new initiative for the Department this year. We are proud of our progress, but new programs are never without growing pains. We have partnered with the Land Bank to support their acquisition of delinquent land. Unfortunately, there were instances where parcels were accidentally not caught in time to prevent being sold at Sheriff

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Sale. Our agencies have developed new business processes and timeliness for submissions to prevent this in the future.

Our new cashiering system, while functioning well today, had technical issues that led to delays in payment processing. We apologize for the problems that this caused water customers and taxpayers. In each of these cases, we have learned and have adjusted our business processes to prevent them from happening again.

While challenges remain, the Department of Revenue has made progress in Fiscal Year 2017 by nearly every measure - more dollars collected on time, more people enrolled in assistance programs and payment agreements, and fewer delinquent accounts. With your support of our budget request, we are on track to continue these trends in Fiscal Year 2018.

Thank you for the opportunity

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to testify today and I'm happy to answer any questions.

COUNCIL PRESIDENT CLARKE: Thank you very much for your testimony, and good morning again.

COMMISSIONER BRESLIN: Good morning.

COUNCIL PRESIDENT CLARKE: So I'm sure you've heard that I've been somewhat critical of the Revenue Department. If you haven't, you must have had your head in the ground, because I've been banging you guys.

COMMISSIONER BRESLIN: I've heard. I've heard.

COUNCIL PRESIDENT CLARKE: And as a result of some of the decisions made in your department, it caused us to call for a hearing that subsequently got postponed because I think I had to go to Harrisburg or something. And in looking into your department and it expanded to OPA and Law, we actually have a book about this big, and I don't think it

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would be appropriate for me to get into all of that today, particularly given the fact that my colleagues would pretty much run me from this table because I'd be taking up all of the time. So we had, in the process of scheduling a separate hearing, to deal with the many, many, many problems that we have both with Revenue or OPA and with Law and some of the things that we found in this very, very exhaustive analysis of the way you're operating.

So I say all that to say that I'm actually not going to ask you any questions today. I'm going to save all of our questions for a time when we can focus solely on the information that we put together in this very big book. And I think the book is coming down, so I can show you, so you can be prepared. It's something I don't like doing, but it's just that it got to a level where the lack of responsiveness, the lack of understanding as it relates to our

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ability to interact with your department was like stunning. But, again, I'm not going to get into it today.

So with that, I'm going to call on Councilman Greenlee for the first round of questioning.

COUNCILMAN GREENLEE: Thank you, Mr. President.

Commissioner, you mentioned in your remarks about the problem with cashiering, the water bills and the people were getting delinquent notices even though they were paying.

COMMISSIONER BRESLIN: Yes.

COUNCILMAN GREENLEE: You said you think that's been worked out?

COMMISSIONER BRESLIN: It has been worked out.

COUNCILMAN GREENLEE: Okay. Yeah. My office hasn't gotten calls about that recently, but what they are getting calls about are people who paid to get that one percent discount on the real estate taxes. And this is a number

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of people. This isn't just one or two that are saying now they're getting delinquent bills for that one percent even though they paid before whatever it was, February 28th or whatever it was.

COMMISSIONER BRESLIN: Right.

COUNCILMAN GREENLEE: So are you having problems with that too? Does that seem to be an issue? And by the way, some of these people paid at the -- you put it in like the mailbox-looking thing.

COMMISSIONER BRESLIN: Oh, in the drop box.

COUNCILMAN GREENLEE: Yeah, the drop box.

COMMISSIONER BRESLIN: I use that myself sometimes.

COUNCILMAN GREENLEE: So have there been problems there?

COMMISSIONER BRESLIN: It could be that during the times where we were experiencing the problems with the cashiering system, that those delays

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could have caused a taxpayer's payment to get processed after the due date for the discount. Now, we were proactively trying to catch those and avoid that, and I think for the most part that happened, but I think some probably did get through, and all they need to do is contact the Department and we can reverse that so that they get the credit.

COUNCILMAN GREENLEE: Okay.

COMMISSIONER BRESLIN: The discount.

COUNCILMAN GREENLEE: Again, I know Council President started with some of the concerns here. A lot of those people called us because they couldn't get through to Revenue, just to let you know. They couldn't get any answers, so they called us.

But you think that's being worked -- if somebody paid ahead of February 28th, do you think by now, even if they got that delinquency notice before, it might be on record?

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COMMISSIONER BRESLIN: Yes. The payments should all be on record.

COUNCILMAN GREENLEE: And on time so that that delinquency will be taken off?

COMMISSIONER BRESLIN: Yes. Yes. What we had was, to explain the problem, we had an upgrade in the software system. It was perceived to be a low-risk upgrade, that when we did the upgrade, it actually brought the system down, and that was right at our peak time. We proactively worked to get the system back up as quickly as possible, but during that brief period, it was a few weeks, we were slow in processing payments, and that has been resolved. The software is up. The cashiering system is up and running. And the good news is with the new cashiering system, there's a lot of advances in technology, it will actually help us speed processing up in the future.

COUNCILMAN GREENLEE: Okay.

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And real quickly, you talk about in the written -- and I think you mentioned it too -- improved awareness for all assistance programs. For people who are getting any kind of shut-off notice or any delinquency notice, there's information included in there how they can get help for water taxes, whatever?

COMMISSIONER BRESLIN: There is. There is. It's included in there. There's information on our web page. We brought in --

COUNCILMAN GREENLEE: I'm talking about the bill, when you get a bill.

COMMISSIONER BRESLIN: Yes.

COUNCILMAN GREENLEE: It is? All right. Thank you.

Thank you, Mr. President.

COUNCIL PRESIDENT CLARKE: Thank you, Councilman.

The Chair recognizes Councilman Jones.

COUNCILMAN JONES: Thank you,

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Mr. President.
Commissioner and staff, thank you for coming today and offering your testimony. A couple of quick questions. Over the past three years, are revenue collections up or down or neutral?
COMMISSIONER BRESLIN: Revenue collections are up.
COUNCILMAN JONES: Say that again.
COMMISSIONER BRESLIN: Revenue collections are up.
COUNCILMAN JONES: Do you know the percentage by which we are collecting revenue, those increases?
COMMISSIONER BRESLIN: Yeah. I don't have numbers to spout.
COUNCILMAN JONES: What do you attribute some of that increased collection to?
COMMISSIONER BRESLIN: I think it's an array of things. One is, we've been working strongly to increase voluntary compliance. So we're making it

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easier to pay. We're doing a lot of outreach. We're also making it easier for those who need assistance to get into assistance plans and to come in and get into payment arrangements. So that brings people into compliance, keeps them paying. And then for those that we can't nudge into voluntary compliance, we're getting tougher with our collection tactics. And when I say "tougher," it's just more predictable. People know that things are going to happen and basically what is going to happen.

COUNCILMAN JONES: In the dungeon known to many as MSB basement concourse, has the waiting time for payments gone down or how has that been working?

COMMISSIONER BRESLIN: Waiting times have improved greatly in the concourse, mainly due to a new kiosk system that we brought in last year. So now what taxpayers can do when they come into the concourse, they log into a

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kiosk, put in their demographic information, name, account number, information. They actually can enter a phone number, their cell phone number. So what ends up happening is, the system sends them a text message when it's their time to be seen. So now they can take care of other business while they're down there and not have to fear missing their turn. And also the system constantly updates in how long the wait time will be. So before you came in and you kind of logged in and you didn't know -- you signed in at a desk and you didn't know how long your wait time would be, but now you're told, and it's constantly up on a screen, so your number comes up, you see how long your wait time is, you kind of see where you're at in the queue. As I said, you can leave.

And so it's improved wait times, but it's also improved the customer experience, because when they're there, they know what's going on, they

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know when they'll be seen.

COUNCILMAN JONES: So I'm glad to hear that. Short of going to the dentist or the DMV, I think that was the worst punishment I ever had back in the day. So I'm glad the customer experience is improving.

Can you provide those wait time shrinkages and also increases in revenue collection to the President, and he can share that with us.

COMMISSIONER BRESLIN: We can.

COUNCILMAN JONES: At your next anticipated hearing.

A couple of years ago, we put in a resolution, several. One dealt with direct deposits and the stories about paper checks not being deposited, particularly for our receivables and reimbursements from the Commonwealth of Pennsylvania. Has that been improved?

COMMISSIONER BRESLIN: Yes. Our new cashiering system, one of the great benefits of it now is that we can

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get checks into the bank quicker. There's something called Check 21 where we don't have to actually send paper checks to a clearinghouse to be processed. We can send digital images of the checks, and we retain the checks and ultimately they get destroyed. That gets checks in the bank quicker.

COUNCILMAN JONES: So that time, do we receive interest payments, increased float, or what do you call it?

COMMISSIONER BRESLIN: Yeah. So it would. It would get money into the bank quicker, which gets it into our account and gets it earning faster.

COUNCILMAN JONES: Can you give that information pre and post what the difference has meant to revenues to the City?

The answer is yes.

COMMISSIONER BRESLIN: Yes.

COUNCILMAN JONES: There you go.

COMMISSIONER BRESLIN: The

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time -- yes, we'll get that to you. Absolutely.

COUNCILMAN JONES: So my itemized payment for seniors, to know the difference when they pay a dollar how much is going to the actual bill, penalties or interest, and I know you had some software, hardware. When can we anticipate its debut?

COMMISSIONER BRESLIN: Very shortly. As a matter of fact --

COUNCILMAN JONES: You mean very soon?

COMMISSIONER BRESLIN: Well, we just had -- I'll send one. If you haven't received it yet, I'll make sure that you get it. We just got our first draft of the receipt and what it looks like, and we want to get it to your office so we can get your input to make sure that what we have right now is what you perceive when you --

COUNCILMAN JONES: I'm sending it right to my seniors, who complain, and

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let them give you the input, because one of the questions becomes is, people in general and seniors in particular don't always understand, well, I gave you $100, and you're telling me I still owe $100. And sometimes that calculation of interest, penalties, and past due is not clearly understood, and if you highlight that, it gives them a better opportunity. So I'm going to send it to them to get feedback.

COMMISSIONER BRESLIN: And that's what the new receipt will do. The new receipt will show the total amount paid and then break it down between tax, interest, and penalty and do that for every year. If it's a delinquent payment for multiple years, it will break it down by year. If it's just for the current year, it will show the current year. So it's detailed.

COUNCILMAN JONES: My final question is, on the sugary drinks tax, which I understand we're going to get

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some visitors testifying on that tonight I was told, but tell me how you are fairly and precisely calculating what those revenues when you go out or have people come in for audits, how are you addressing -- because there's stories of bootleggers coming across the bridge with sodas from Jersey. How are we dealing with that?

COMMISSIONER BRESLIN: So the enforcement side of this, it's a little early for full-blown tax audits because we only have a few months of filings, three months of filings. But what we do is, we have investigators on the street, investigators up front. They did a lot of outreach. They went into stores. They made sure that store owners knew what was expected of them, to buy from a registered distributor or that they would be responsible for the tax and what records would be required.

Now we've kind of shifted from that outreach mode into the enforcement

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mode. So now when the investigators go out, they're actually looking at invoices. So they want to see the invoices. They want to see if the beverages have been purchased from a registered distributor, in which case the retailer is fine, and we'll check to make sure that the registered distributor is paying.

On the other hand, if the retailer is not buying from a registered distributor, then they're responsible for the tax. We're checking to see that they are actually registered and that they're paying. If not, they'll be assessed the tax and they'll be responsible for that, plus interest and penalty.

COUNCILMAN JONES: So I'm going to pass the mic. One of the complaints I've gotten from the public is that small stores, some of them unregulated, are charging for items that should not be charged. So 100 percent juices are getting the sugar added tax. So equally as readily as we want to get our money in the door, we don't want to penalize people in the community to be unfairly taxed for things that they shouldn't.

Thank you, Mr. President.

COUNCIL PRESIDENT CLARKE: Thank you, Councilman.

The Chair recognizes Councilwoman Parker.

COUNCILWOMAN PARKER: Thank you, Mr. President.

And good morning to each of you. Let me start with noting that over the past two months, we've been having some budget briefings and town hall meetings in the Ninth Councilmanic District, and when we go through the $4.3 billion spend and we talk about the revenue being generated, we notice that 18.5 percent of it is from residential real estate taxes, real estate taxes.

With that being said, tell me the total amount of delinquent residential taxes that are owed to the

City of Philadelphia. Do we know the total amount of residential delinquent taxes?

COMMISSIONER BRESLIN: We do.

DEPUTY COMMISSIONER WAXMAN: So what we'd like to hand out is actually some information pieces.

Oh, I'm Marisa Waxman, First Deputy Revenue Commissioner.

And what you'll see on here is information about the amount of still delinquent real estate tax revenue, and we break it down a couple different ways. So on here you'll see sort of what status it's in in terms of whether it's in a payment agreement or not, and then at the bottom right on the front page, you'll see the types of properties that owe. And so 22 percent of the properties that owe are owner-occupied residential, but 70 percent are other types of residential that are non-owner-occupied, and we can update you with the dollar figures that are attached to those. Because you're

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right, the number of properties is almost inverse to the dollar value that they owe.

COUNCILWOMAN PARKER: This is extremely important and it goes back to some research that we looked at that came from Council President Clarke's office. His tech staff, you'll remember, worked on data demonstrating that much of the delinquent real estate taxes in the City of Philadelphia were -- it was actually owed by folks who owned property in the City but their primary residence was outside of the City of Philadelphia.

And with that being said, I appreciated it being mentioned in the Five Year Plan on Page 271. It references some legislation that we were able to champion during my tenure in Harrisburg that gave the City of Philadelphia the tools it needed to place liens on the properties of people whose primary residence was outside of the City, but we were challenged in court,

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and last year it was still too new to sort of quantify its availability or value. Can you give us an update on how we've been using that tool.

COMMISSIONER BRESLIN: Yes. We've been using that tool. As you stated, last year we were just really at the onset of transferring judgments outside of Philadelphia to Pennsylvania properties for those owners. To date, we have over 1,000 real estate tax liens in place for over a million dollars. And one of the, I think, perfect examples is, we have a property, one particular situation where an owner has multiple properties in Philadelphia, owes well over $100,000 in delinquent taxes, and we've transferred the liens to that owner's residence outside of Philadelphia in Pennsylvania where the property is valued well over a million dollars. So we've got that transferred to their home, and we've done that now on, as I said, over 1,000 properties, and we think we're going to really start seeing those pay off. The money is just starting to come in, so we haven't seen huge results in terms of collections, but I think that's another powerful tool to put in the toolkit.

COUNCILWOMAN PARKER: Thank you. Let me follow up now on the number of homeowners that are receiving relief. And, again, when you hear me talk about that legislation that was passed, we called it the tax fairness package. The LOOP program that Council enacted, the enabling authority, we passed that in Harrisburg so that we can have the LOOP. We know Councilman Johnson and Squilla and others advocated passionately for it.

Tell me about when you look at LOOP and the homestead exemption in the City of Philadelphia, tell me how many Philadelphia residents do you believe are not taking advantage of this opportunity and where are they?

DEPUTY COMMISSIONER WAXMAN:

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Hi. We believe that right now between -- there are three programs that any owner-occupant can be in. Either the homestead or the LOOP or if they have a ten-year tax abatement, they're not eligible for either of those two. And of course the senior tax freeze you can get in addition to your LOOP or your homestead. And so we think for those homeowner programs, we're at around 80 percent enrollment right now, and actually I believe the exact number is in the Five Year Plan.

We don't have really great data right now, but we'll work on it to provide you about where we think the unenrollment problems are. We tend to have some ideas and we focus that. So we're continuing to develop a variety of strategies to increase that enrollment figure.

COUNCILWOMAN PARKER: So, again, the 80 percent is pretty impressive, and I want to say that on the

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record, because if it was inverted in the other way, I would acknowledge that also. So the 80 percent I think is great.

However, with that in mind, 20 percent of our residents are not taking advantage of it. So if there are any sort of innovative ways that we can partner together to make sure, especially if we know by district how many more families or homeowners could be benefiting from LOOP, how many more could be benefiting from homestead, it would be great if we can target that.

My final question for this round, and I did ask it last year, is, how many commercial properties, commercial properties -- and we know that there are loopholes and sometimes people slide through the cracks, but I do want us to notice and acknowledge it for the record if it's occurring. Do we have commercial properties that are receiving the homestead exemption or LOOP benefits? And we know in the past there have been

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some. I just want you to give us an update on what corrective measures we have in place and how many do we know of have benefited.

COMMISSIONER BRESLIN: Yes. So I don't have the actual numbers in front of me, but I can give you the background on the program. So we have our Compliance Unit doing audits on homestead and LOOP. We look for things just as you said, properties that may be zoned commercial, other indicators that the LOOP or homestead exemption is not properly being taken, and then we do audits.

What we basically do is, we contact that taxpayer, ask for proof, and if they're unable to supply the proof, then we remove the exemption from that. And I can get numbers to you of how many we've looked at and what the stats are on that.

COUNCILWOMAN PARKER: Please, and forward that information to the

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President so it can be distributed to Councilmembers. Because if you want to see some Philadelphia homeowners go through the roof, talk to them about a commercial business owner taking advantage of the homestead exemption and/or LOOP and they, because they are struggling, may have had to enter into a payment arrangement just because they're trying to do right and pay their taxes and then they find out that a business is taking advantage of an opportunity that is meant for long-term owner-occupants and regular Philadelphia homeowners.

And I'll come back, Mr. President, on the next round.

COUNCIL PRESIDENT CLARKE: Thank you, Councilwoman.

The Chair recognizes Councilwoman Quinones-Sanchez.

COUNCILWOMAN SANCHEZ: Good afternoon -- or good morning. Still morning. I want to respect the context in which the Council President started the meeting, that we will have an independent hearing specifically on some of the revenue strategies, but I think it's important that a couple of pieces be brought to the table, because I too have been critical, not of the people, because I work very closely, but of the policy, and since we're policymakers here. And you put it in your testimony the issue of combining real estate and water to do foreclosures. Do you think as a city with the poverty rate and working poor that we have that we should be foreclosing for water debt to homeowner-occupied properties?

COMMISSIONER BRESLIN: I think that right now in the context that it's being presented, it's not meant to apply to homeowners, owner-occupied properties. I think the context that we want to start Sheriff Sales for water is in terms of commercial properties, which really hasn't been done. There's some really high value delinquencies out there that

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really seem to be prime for this tool, and I think it would be --

COUNCILWOMAN SANCHEZ: Then I think we should articulate that very strongly. If we are saying that we are not doing any owner-occupied delinquencies -- you know how strongly I feel about owner-occupied -- from real estate and water, we should say that and we need to be careful about the messaging that we send.

COMMISSIONER BRESLIN: That is the intent. And I think it's important to note also that the policy and kind of the philosophy of the Department is, we're never really wanting to Sheriff Sale a property, especially a homeowner's property. The goal here is to bring them into a payment agreement, and I think OOPA has worked really well.

COUNCILWOMAN SANCHEZ: We want you to collect. We are very proud of our homeownership rate in the City, and I don't think anyone should lose their

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property because of a debt to the City.

COMMISSIONER BRESLIN:

Understood.

COUNCILWOMAN SANCHEZ: I think we need to be very specific and articulate that, and as we promulgate regulations, that it is very clear that the City of Philadelphia has no intentions of foreclosing on folks either for real estate or on owner-occupied, just because we've worked so hard on collection strategies to get people into compliance. I want to make that real clear.

That said, in terms of a coordinated collection strategy, do we do property owner analysis, and how do we work with our collection agencies to go after what we've talked about being low-hanging fruit, what you just mentioned? We have property owners, investors. Are all those accounts coupled? Do we do an analysis, and how do we target those?

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COMMISSIONER BRESLIN: We really haven't done a detailed analysis because of information limitations in the past. I think the data warehouse is really going to help us to do that. Now that we'll have an array of information in one place, we can really get a view of that homeowner.

The problem has been to some degree that not only is there a disconnect in being able to put the information together, but sometimes that's intentional too. So a property owner can use different names, different versions of the name, and with the limitations within our system, it's really hard for us to connect that that one person owns multiple properties. With the data warehouse and all the data points in there, that will be much easier, and we will try to put a more strategic approach to identifying the properties. Right now we're pretty much working in just descending order of the

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balance owed. So we're just working the highest values, the highest delinquencies down.

COUNCILWOMAN SANCHEZ: And I know the data warehouse is important, but I also know that our vendors have better capacity on their data than we, and even if we're waiting to build up to ours, there's no reason why we can't have a coordinated strategy with our vendors to have those multiple accounts together, right? Because right now we refer out and we're not giving them the ability to potentially do that, to see the dataset. So I think that's something we need to look at.

This is the stuff we get publicly criticized for, right? Anybody can go on the Internet, they can get the data, and they highlight for us the 200 worst delinquent folks. That's low-hanging fruit to me about the ability for us to say, we're going to spread out those accounts in two or three of our

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vendors and even internally and say let's go after them. Because the ability to do multiple potential foreclosures on folks is there.

I'm always concerned about us waiting until we have the perfect situation internally, which after ten years here, it's never perfect. So it's like we need to go after that, because that's the public criticism that we get, and I think we just open ourselves to that. So I think that there's opportunities there that we don't have to wait for the data warehouse to get to.

COMMISSIONER BRESLIN: I agree. And the good news is the data warehouse is up, so that's something that we can start doing now, so it's not a "down the road."

COUNCILWOMAN SANCHEZ: We have some new collection strategies with L&I and with the Water Department. I've started to see these because folks are coming into the office with this

Progressive firm that was hired. Is that a local firm to do L&I lien collections, and what's the strategy behind that and the expectation of collections based on that?

COMMISSIONER BRESLIN: Progressive is one of our vendors. They are -- they're not a Philadelphia firm. They're in, I think it's, Essington. So they're just outside of Philadelphia.

COUNCILWOMAN SANCHEZ: Have we used them in the past? That's the first time I've seen that.

COMMISSIONER BRESLIN: Yes, we've used Progressive in the past.

COUNCILWOMAN SANCHEZ: For what?

COMMISSIONER BRESLIN: We've used them for business tax debt for sure I know we used them and water as well.

COUNCILWOMAN SANCHEZ: So what is the expectation on collections of that and how far back are we going with some of those liens? Again, here this is

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about messaging. When people start getting these bills, if it's part of a collection strategy, when we don't know it as District Council folks and so we start getting folks approaching us saying there's a debt from 20, 30 years, it would be helpful to have the strategy behind that. Most of the times we want to be supportive of that because it's a collection strategy.

So what is the goal -- are they going to be only doing some of these old L&I lien sales or are they also going to be doing water?

COMMISSIONER BRESLIN: So we're in the process -- we just closed out an RFP process for collection agencies. So Progressive is not one of the agencies which will be coming on which will be renewed in July. So they have been on and they're working that portfolio. We have a total list of agencies, which I can get to you. It's several. It's more than six agencies, and I can give you a

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detail of what each of those agencies is -- what their portfolio is made up of.

COUNCILWOMAN SANCHEZ: Okay. And you know I've been very vocal in the past about us adding collection agencies from outside the City and giving them low-hanging fruit versus some of the collection agencies who have been here who are local, who hire locally, and I know as we've changed our strategies, many of them, because of the lack of predictability, have laid off folks. We're very interested and very focused on having partners who hire people locally versus some of these national companies coming in.

COMMISSIONER BRESLIN: And we were very conscious of that in the selection process.

COUNCILWOMAN SANCHEZ: Thank you.

Thank you, Mr. Chair.

COUNCIL PRESIDENT CLARKE: Thank you, Council Lady.

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The Chair recognizes Councilwoman Gym.

COUNCILWOMAN GYM: Thank you very much, Council President.

And thank you, Mr. Breslin, to your department. Could you let me know what the collection rate -- the yearly collection rate for taxes was in 2013.

COMMISSIONER BRESLIN: Is there a particular tax? We have it broken down by tax.

COUNCILWOMAN GYM: It would be the overall tax collection rate in 2013, and then I'll ask about 2014 and 2015.

COMMISSIONER BRESLIN: So what year are you asking about?

COUNCILWOMAN GYM: 2013.

COMMISSIONER BRESLIN: I'm not sure if we have 2013. We can look for that while you --

COUNCILWOMAN GYM: How about what is your current yearly tax collection?

DEPUTY COMMISSIONER WAXMAN:

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Hi. So we have the information for calendar year 2014. Within one year, we were at 95.74 percent across all the taxes, plus a couple side fees like commercial trash. And within two years for calendar 2014, we were at 99.06 percent.

For calendar year 2015, the within one-year collections were 93.8 percent, and the percentage collected to date, which is about two years for -- or not even two years, for the calendar year 2015, is 98.87 at this point. And we can happily break that out by tax type.

COUNCILWOMAN GYM: And if we were to just look at property tax rates, what would the figure look like over those two figures?

DEPUTY COMMISSIONER WAXMAN: Sure. For real estate tax, calendar year 2014, the one-year collections rate was 93.53 percent, and collected to date is 97.64 percent. Then moving on to calendar year 2015, the within one-year,

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we're at that 94.22. So slight increase. And then to date on the calendar year 2015, we're at 96.32 percent.

COUNCILWOMAN GYM: I think it was reported at one point that -- when I had read about it, there was a reporting of 91 percent from 2015. Do you know what that is?

DEPUTY COMMISSIONER WAXMAN: So what I would -- I'd want to double check, but in the CAFR, sometimes what they do is, it's not a full year. It's the first like eight months of the year based on the timing. So that would probably be what that is, but once you get a full 12 months, then you get a higher number.

COUNCILWOMAN GYM: And the average is for comparable cities of our size would be -- do you know what the collection rate would be?

DEPUTY COMMISSIONER WAXMAN: We can pull that information for you, but definitely in the 90's there. Some are below us; some are in the high 80's.

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COUNCILWOMAN GYM: But the more likely tax collection rate I think for larger cities is around 96 and up, right?

DEPUTY COMMISSIONER WAXMAN: We can pull that information.

COUNCILWOMAN GYM: And in part, it's just trying to understand a little bit about obviously just making sure that we're looking at the yearly collection rates. I think it matters. I'm not -- I understand that there's aging debt and things that get held on as legacy types of tax burdens that are going to be hard for us to measure, but I'm very interested in the yearly tax collection rate, especially for current year, because it should be very fresh and new, properties that are on the market right now that we're collecting on, and I think it's important to track it. But I also think it's important to look at us in comparison with other cities and to recognize that a lot of cities are pushing towards the upper 90's, is lot of

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what I see.

And so towards that end, obviously every billion dollars is going to be $10 million in collectable -- every percentage point that we're off is tens of millions of dollars. So I think it matters a lot about seeing the improvement. I know that all my colleagues share that, and I'm sure you share that too.

I'm interested, though -- I know that you said that you're getting tougher. One of the things I was happy to see was Councilman Taubenberger's bill last year, I think, that closed a transfer tax evasion loophole. Are there other types of loopholes that you're looking to close? Can you talk a little bit about the efficacy of closing loopholes in terms of improvement on collection?

COMMISSIONER BRESLIN: I think that that's something that we're always looking at and identifying, and that

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comes from different sources. So sometimes it's our auditors are out and they find an issue, and an issue may even go through the court system and then we find out that it's just a simple change in the language that can close a loophole and lead to increased collections. And we had a case where there was essentially a loophole where the courts determined that credits and refunds, they really made a distinction, although in our law there was no real distinction between a credit and a refund. Our refunds, it said, had a six-year -- I'm sorry; three-year statute for refunds. The court said that a credit was not a refund and that they could go back an unlimited amount of time. That cost us $6 million in tax just in two cases where that was the issue.

So we've changed the law, worked to change the law. No, it didn't pass yet, but that's a good example of loophole, is that there's pending

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legislation to close that loophole and save tax.

So we're always looking for loopholes. You know, I think it's kind of telling that one of the law firms when that was introduced, one of their newsletters that goes out to their clients said, The party is over. So identifying -- that was on the real estate transfer tax loophole. So there really is a lot of power behind closing these loopholes, and the first step is identifying them.

COUNCILWOMAN GYM: And could you speak to what your projected tax collection rate that you think is going to be over the next five years, and does that kind of -- will that reflect some of your energized compliance efforts and your tougher and more predictable strategies?

COMMISSIONER BRESLIN: Well, while Marisa is looking for numbers, just to speak in general, I think that we've

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been looking a lot at our trends and it's really kind of telling how our collection numbers are increasing. Our number of delinquents are decreasing. I think a number that's really telling to me at least is that our first-time number of real estate delinquents -- that means people that don't pay their tax in the first year. They don't owe any others and they're starting down that road of delinquency. That number is down 53 percent since 2011. So it shows that people realize that there's consequences if they don't pay, and more of them are coming into compliance.

COUNCILWOMAN GYM: What is the projected tax collection rate over the next five years?

DEPUTY COMMISSIONER WAXMAN: What we have in the Five Year Plan is for our FY18 target for the real estate tax is 94.6 percent. So a slight increase over the FY17 estimate. And we can come back with the longer range projections

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and other tax types.

COUNCILWOMAN GYM: And do you feel that that appropriately reflects the kind of aggressive and more focused attention to collection? Because a 94.2 to 94.6 over five years doesn't feel like that.

DEPUTY COMMISSIONER WAXMAN: That's one year.

COUNCILWOMAN GYM: That's one year. So over the next five years, what does it look like?

DEPUTY COMMISSIONER WAXMAN: So we don't have that with us, but we can go and look forward and see how that works.

COUNCILWOMAN GYM: And are you going to plan to have a projected tax collection?

COUNCIL PRESIDENT CLARKE: Council Lady, if you can.

COUNCILWOMAN GYM: Okay. I'm just -- I'm trying to get the answer to the original question that I asked, which is what's the overall tax collection rate that you're trying to get to over the next five years.

COUNCIL PRESIDENT CLARKE: If you guys can answer her original question, we can move on.

COUNCILWOMAN GYM: And I will come back to other stuff on the second round as well, but I'm trying to clarify what that answer is.

DEPUTY COMMISSIONER WAXMAN: So we don't have a projection now for what the overall for all tax type collection rate is. It's something we track what it is, but we don't have a projection for what it will be, but we can look into that.

COUNCILWOMAN GYM: Okay. Thank you.

COUNCIL PRESIDENT CLARKE: Thank you, Council Lady.

The Chair recognizes Councilman Domb.

COUNCILMAN DOMB: Thank you, Council President.

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Good morning.

COMMISSIONER BRESLIN: Good morning.

COUNCILMAN DOMB: First I want to just thank your team, all of you there, for your cooperation this past year. They're very cooperative with my office and myself. So thank you.

And, secondly, I just want to mention that in your request of City money of your $30.492 million budget, you're only asking for 50,000. That's a good thing. But I also want you to think about over the next few years, technology can play a big role in the work that you do and how can we implement more technology to create more savings in your department. Because I think one area of the City where technology can really help is in collections of taxes and revenue.

I'm looking at your report card basically, and the report card for me in one area is your statement, the one-pager that has all the taxes listed, what's

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delinquent as of March 2017 versus last year March 2016. And it's better, but I had some questions on some taxes that are worse and maybe you can just explain that.

For example, the earnings tax is up -- it was delinquent in March of 3 million. It's now delinquent 12 million. I'm just wondering why there's a big change in the earnings tax collection.

COMMISSIONER BRESLIN: The reason for that is, we did a big earnings tax initiative through utilization of the data warehouse. So we're actually increasing the delinquency there by doing assessments, and it will take some time for that money to roll in, but that has been a very successful compliance initiative. So it's important to note that sometimes the numbers are really affected by our compliance efforts. When we do a very large compliance initiative, we will bump up the receivable and then there will be some time until the collections essentially catch up to that.

COUNCILMAN DOMB: How about on realty transfer tax? I know last year in March it was 2.3 and now we're up to 8.2. That I don't understand, because the transfer tax gets paid at the closing by the title company usually.

COMMISSIONER BRESLIN: Right. So --

COUNCILMAN DOMB: Was that enforcement, that you're going after people and that's what's causing that?

COMMISSIONER BRESLIN: We do. We do enforcement. And with the transfer tax, when we do enforcement on some of these very large transactions, it can only be one or two transactions that really skew those numbers.

COUNCILMAN DOMB: Is that the same for U&O? Because the U&O was 8 million 5 last year. Now it's up to 12.2. Is that similar?

COMMISSIONER BRESLIN: It could be. Not to the same extent, though.

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There's something going on with U&O that we're analyzing right now to try to determine exactly the answer to your question. We don't know. Because we don't have a really large-scale enforcement effort going on in that tax. So we're trying to analyze it and see what's going on there.

COUNCILMAN DOMB: And the commercial trash fee, I know we've talked about this. Have we been working on liening properties for the commercial trash fee?

COMMISSIONER BRESLIN: Yes. We're in the process, and the collection numbers still -- they're improving, but I think there's still a lot of work to be done with commercial trash fee. This year we'll be looking at commercial trash fee and other non-tax collections to see where there's opportunities there to improve collections.

COUNCILMAN DOMB: Because the way it reads right now, we have with

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penalties and interest 29 million of commercial trash fees owed, but it's 16 million of principal. So, I mean, that's like a big area I think we can collect money on.

COMMISSIONER BRESLIN: Yes.

COUNCILMAN DOMB: In the overview of the chart you gave us, I just want to clarify for this Council's benefit. We write off bad debt after ten years; is that correct?

COMMISSIONER BRESLIN: Yes.

COUNCILMAN DOMB: So this chart doesn't show --

COMMISSIONER BRESLIN: For real estate tax.

COUNCILMAN DOMB: Right. In the real estate world, for everybody's benefit, someone who owes us $100 from 30 years ago, we can still get paid today because it's the first lien on the real estate. It comes before the lender. So in real estate, we really don't have to write it off.

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COMMISSIONER BRESLIN: That's correct.

COUNCILMAN DOMB: Because when we did the national taxing study back in July and Council President Clarke was there and the Mayor was there, they identified 492 million from delinquent real estate taxes.

And the other point I wanted to make on that piece is that I know people are concerned about foreclosure, and the New York City method that we've been talking about, the securitization, just for the record, in the last 12 years -- or 15 years rather, New York City has averaged -- and they have four times the delinquency. They have averaged 18 foreclosures a year. 18. Because the goal isn't to foreclose. But without the threat or the hammer of foreclosure, you're never going to collect the money. And the best example is the Revenue Department two years ago did a tax lien sale for $17 million, and I think you

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told me -- what was the collection rate on the first notice? 55 percent?

COMMISSIONER BRESLIN: I don't have that in front of me, but I think that's --

COUNCILMAN DOMB: So on one notice, 55 percent, which means we have -- it's a good method. We didn't have a strong hammer. One notice, 55. In New York City, after a 90, 60, 30, and 10-day notice, 85 percent of the people pay. Pretty amazing.

COMMISSIONER BRESLIN: Our experience on that was I think on those -- and Mark will correct me if I'm wrong, but I think we generated $17 million on those pilot lien sales, and most of that money came in from payments before the sale of the lien.

COUNCILMAN DOMB: It's the threat of the notice that gets people to pay.

COMMISSIONER BRESLIN: That's true.

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COUNCILMAN DOMB: In New York City, 85 percent of the people pay after four notices, which, by the way, if we did that, it would be phenomenal, just four notices. So my point is that I know there's concern about foreclosure, but I think there's protections in the plan. Foreclosure is not the goal. If 18 in New York City averaged over the last 12 years, 18, we're one-fourth, so we're talking about four and a half foreclosures a year. And without the threat of some problem down the road, you're never going to have people pay. It's never going to happen. So you need that hammer. You need the hammer. And, by the way, I think it should be in all areas of collection, because you said 94 percent, 93 percent of the citizens of the City pay their taxes, and I think you said -- in the report we said 50 to 60 percent of the delinquency is commercial investment property owners. So who are we protecting? We should aggressively go

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after it. So as you probably know -- I know the Administration knows this -- I am a big supporter of us doing our own process of collecting the delinquent taxes.

And one other statistic I want to share. In the last six years, we invested $52 million in legal fees to collect delinquent taxes. Under the New York City program, it would have been about 7 or 8 million. Big difference.

Thank you. Thank you for your testimony.

Thank you, Council President.

COUNCIL PRESIDENT CLARKE: Thank you, Councilman.

The Chair recognizes Councilwoman Bass.

COUNCILWOMAN BASS: Thank you, Mr. President.

COUNCIL PRESIDENT CLARKE: You're welcome.

COUNCILWOMAN BASS: Good morning. How are you? So I had a couple

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of different questions. Number one, I wanted to thank you, Commissioner, and your entire team for all of the work that you've done on tax collection, revenue collection. We've had such an issue with it here in the City of Philadelphia for such a long time. It's really refreshing that we can have a conversation about something that is concerning to us and that you have taken action on that. So I just really wanted to thank you for that.

I know we've been talking probably for over a year now about collection and what we could do better, and we sat down and we talked about payments when someone walks into the Municipal Services Building and they talk to some folks and there was no standardized practice in terms of collection. And so if I walked in and I owe the City of Philadelphia $5,000 and I had 4,000, there's no guarantee that that $4,000 would be accepted. It might be, Well, you need the whole 5,000, or it

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might be, you know, Well, we'll take 4,500, but we won't remove any penalties or interest or anything. And so I think that in the progress that we've made, we've really come a long way. And, again, I just wanted to thank you that with business customers in particular, it's no longer arbitrary in terms of what's going to be accepted and what the process will be. It is now a standardized process for every person walking in the door. It doesn't matter if, let's say, I'm having a bad day and maybe I don't feel like giving you the best deal possible. The process is standardized. And so I just really wanted to, number one, thank you for that.

COMMISSIONER BRESLIN: You're welcome.

COUNCILWOMAN BASS: I also wanted to talk about this standardized process now moving into individual tax accounts, because I know that it's actually the case for business customers, but it's not necessarily so for the average Joe walking in on the street who owes the City of Philadelphia money and may not have all of the funds in hand at that time and is told, Sorry, we can't help you.

So is there a plan afoot to address that issue as well?

COMMISSIONER BRESLIN: There is. We started with -- it really came out of a conversation -- so I thank you for your concern in this area. It came out of a conversation in last year's budget hearing where you were concerned that people were coming in, as you described, with down payment money and were being turned away because it may not have been a high enough percentage or a high enough dollar amount. So we went back and looked at our practices, and we piloted this new formalized process for business taxes. Now the same working group that put that together on my team

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is working with non -- working that for non-owner-occupied real estate. So that will be the next one to roll out. It should roll out within the next couple months. Because owner-occupied real estate, they have the OOPA protection, so they're fine. That's all formalized. It's based on net income. Business taxpayers that come in now have the new -- the business agreement format, and now we'll have it rolled out for non-owner-occupied real estate. And really the goal here is to get this rolled out across all taxes across all types of taxpayers.

COUNCILWOMAN BASS: When do we expect that to be in effect, that we'll have a standardized policy and procedure across the board?

COMMISSIONER BRESLIN: I would hope by the time we talk again at next year's hearing that all of that will be in place.

COUNCILWOMAN BASS: Next year?

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That long?

COMMISSIONER BRESLIN: Well, that it will all be in place. Maybe sooner, but I don't want to overpromise and under-deliver. But, like I said, the one piece we have in place already. And the reason I talk about it in a longer length of time too is kind of we're piloting it. So we really want to do some comparisons to see how this affects delinquencies, how this affects breach and default rates, because the goal here is if we make the payment terms manageable for a taxpayer, then they're not going to breach and they're going to be able to stay in those payment agreements and it's going to help our overall delinquencies and reduce the breach rates. So that's the theory, but we actually want to measure that and see if it works in practice.

COUNCILWOMAN BASS: Okay. And one other quick question. Just going back to the business customers. So if a

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business customer walks in today, like across the board, no matter who they talk to, they're going to get the same information?

COMMISSIONER BRESLIN: Yes.

COUNCILWOMAN BASS: I just want to be clear about that.

COMMISSIONER BRESLIN: Yes. Let me qualify that, though, so that you fully understand. It really depends on -- it's formalized, but it depends on -- there's different terms depending on where they are in the process. So if somebody comes in and it's a first-time delinquent --

COUNCILWOMAN BASS: Yes.

COMMISSIONER BRESLIN: -- that may be different than somebody who has had multiple agreements in the past and defaulted.

COUNCILWOMAN BASS: Right. But even that has been standardized?

COMMISSIONER BRESLIN: It all has been standardized.

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COUNCILWOMAN BASS: Right. Because when we sat down and worked on that, I remember that you had said, well, the policy is this for this person. If they've missed multiple payments, then the policy now becomes this. If they have this percentage down, that's how this factors in.

It's very well scripted, so there's no variance in terms of the information that's provided?

COMMISSIONER BRESLIN: That's correct.

COUNCILWOMAN BASS: Okay. Super.

One other thing I wanted to mention to you was collection of the liquor by the drink tax, and one of the things that we've been working on in my district and really throughout the whole City of Philadelphia is on stop-and-go's, which I assume you're familiar with, Mr. Commissioner, these establishments which sell -- they're supposed to sell foods and be restaurants, but often they're just liquor establishments. So they usually sell beer and snacks and in some cases they sell shots of liquor as well.

And so one of the things that we found was that they don't fit the real requirements to be a restaurant. Ninety percent of the ones in my district don't have restrooms, which you're supposed to have for their customers. They don't have a variety of food. They might have one item of food, noodles or something like that, and they don't have the things that a standard restaurant would have. It's really just, again, a liquor establishment.

And I'll be brief, because I know I heard the bell ring.

But for years we know that Revenue was unaware that this liquor sale was now occurring in these establishments. And so if they were unaware that they're selling shots of

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liquor, there can't be any enforcement or collection. If you don't know it's happening, then you can't collect. And so I had a question in terms of what have we done to address the collection that was occurring? Like are we going back, let's say, to Cindy's Beer/Hoagie Take-Out and saying, Cindy, you've had this liquor license since 2008. We only started collecting from you in 2016. So we know that there were liquor sales in between.

Are we addressing that issue and are we addressing the overall issue of liquor by the drink sales, which of course goes to our School District and so very important?

COMMISSIONER BRESLIN: Right. So there's a couple of issues there. First, in terms of the lookback, we have the ability to look back. We have a six-year lookback for filed returns. Generally we do three-year under audit, but we can do -- essentially we can do an

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unlimited lookback if the taxpayer was doing willful non-filing and there's other statutes. So my answer there is if we find it, we can go back. We can go back as far as it existed.

In practice, we'll do three years if it's just a mistake. We'll go at least six years or further if it's something that was willful.

In terms of the selling the shot by the glass, that is really hard for us to identify through an audit process. We will if we see that for some reason they're buying liquor. So one of the things that we use the data warehouse for now but we were doing even before the data warehouse was, we get LCB information. So we see liquor purchases and we can kind of do markups on that and assess. So if they're buying liquor, we know they're selling liquor, and if they're not registered, we'll assess that.

COUNCILWOMAN BASS: Is that

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being done across the board?

COMMISSIONER BRESLIN: It is.

COUNCILWOMAN BASS: So all establishments that have a liquor license in the City of Philadelphia, you're checking to find out how much liquor they're buying and how much tax revenue is generated into the City?

COMMISSIONER BRESLIN: Yes.

COUNCILWOMAN BASS: Very good.

COUNCIL PRESIDENT CLARKE: Thank you, Councilwoman.

COUNCILWOMAN BASS: Thank you.

COUNCIL PRESIDENT CLARKE: The Chair recognizes Councilman Oh.

COUNCILMAN OH: Thank you, Council President.

COUNCIL PRESIDENT CLARKE: You're welcome.

COUNCILMAN OH: Good morning.

COMMISSIONER BRESLIN: Good morning.

COUNCILMAN OH: I just have one question. I'm not really clear on this,

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so I'm just looking for information regarding the revenues related to the sale of sodas. I have been told without really a basis to know this, but what is the role of the City in doing its investigation?

For example, the concern that I hear is that the City will send inspectors to a business, look at the receipts to try to see that the sodas, for example, were bought in Philadelphia, and then take a look inside the store to see if there's any proof that sodas were bought outside of the City without paying the beverage tax.

COMMISSIONER BRESLIN: Okay. Well, I think when our investigators go out, they certainly do a site inspection to see what products are being sold, and then they will request the invoices to see if essentially those products match up, because there could be a product that is being sold that does not appear on the invoices, and then the question would be

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where is that product being purchased.

COUNCILMAN OH: Has the Revenue Department typically done these type of site inspections? I mean, this is new for soda, but it's done other types of inspections, I suppose?

COMMISSIONER BRESLIN: It is. It's kind of routine for our investigators when we do it in different contexts. Sometimes they just do a commercial corridor and they'll just go into businesses to check licenses to see what products are being sold, see if there's any products being sold that are subject to a tax that that establishment is not registered for. So it's really just a little bit of a variance on what our investigators have done.

COUNCILMAN OH: But it sounds to me like it's something new. In other words, if I were a City inspector, I might want to take a look at what items are being displayed, look at some accounting to make sure that

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everything -- there isn't too much of a cash business going on. But now if I'm going to do a site inspection and I'm going to go look at the basement, look in the back, look upstairs for evidence of sodas purchased outside the City, that will be a new role for --

COMMISSIONER BRESLIN: That would be a new role, and I'd have to check with our Compliance Unit to the extent that they're doing kind of a full premises inspection. I don't really have information that that's what's going on. It's more of just the retail space, not to go through the whole building.

But it is new, you're correct. The tax is new. Our enforcement of the tax is new. We're learning new things every week. My deputy for tax meets with the Investigation Unit on a regular basis to find out what they're doing, what they're finding, and make sure that we're doing appropriate investigation and also to refine the process. So by all means, it's new, and this is a learning process, you know.

COUNCILMAN OH: Does the Revenue Department do this for cigarettes or no, that's not --

COMMISSIONER BRESLIN: We don't do it for cigarettes. Pennsylvania Department of Revenue handles cigarette tax enforcement, but we have the other tax, that tax on other tobacco products, and we do it for those purposes. So we go in and we see what other tobacco products that might be taxable are being sold. So we check the shelves and that kind of thing.

We're not at the level of what the Pennsylvania Department of Revenue does kind of for bootleg cigarettes where they use sniffing dogs and do really -- that's more of a criminal investigation. We don't have a criminal investigation unit.

COUNCILMAN OH: The City is hiring new inspectors, maybe not new

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Revenue folks, but I understood that the City was going to hire some new staff, some new inspectors. Is that falling under Revenue for these type of searches?

COMMISSIONER BRESLIN: I think the inspectors that you're referencing are under L&I, that L&I is -- I think I saw maybe during their hearing that they're hiring new inspectors. We have already hired our investigators, our additional staff for the beverage tax. So they've gone through their training. They've been on the street.

I talked a little earlier about our philosophy for the enforcement. It started as really outreach to go out. We wanted them to be -- we wanted to assure that the retailers knew what was expected of them and what their requirements were. So the same people that are now doing the enforcement on the back end were the ones out there doing outreach and informing. So it wouldn't be unusual for a retailer to have met the particular investigator

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when they were doing outreach and now for that same investigator to be back there saying, We talked about what you needed to do. Now it's time I need to see the invoices. So they really know what's expected and they know the process.

COUNCILMAN OH: Right. I'll just from a policy point just give my two cents on this topic. The soda tax, it's whatever -- it's there. It presents some difficulties, because you can buy sodas outside the City and they didn't pay the tax, but the thing that concerns me is that when we want to collect that tax, it creates problems too, and I'm very concerned that we don't cross a certain line. I know people may get away with something, but I think it's worse if we start having government officials inspecting, going back, looking through things. A lot of people live in the businesses above the businesses, and it just creates a real big misunderstanding. Me personally, I never liked the

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aggressive use of stop-and-frisk because you're violating people's constitutional rights, and at the end of the day, for whatever crime you stop, you got a whole bunch of people who won't work with the police, who don't trust law enforcement. And I think we really rely on the voluntary cooperation of these store owners for the most part, and I'm just saying I wish to be very careful there.

COMMISSIONER BRESLIN: And from a compliance standpoint, I wholeheartedly agree that first is most -- we've been talking about the nine out of ten taxpayers that pay voluntarily, and that's what we're really trying to stimulate, is voluntary compliance, and then it is a fine line when we do our compliance and we really want to do responsible enforcement, and that's with the soda tax.

So I'll definitely talk to the compliance group and make sure that what's being done is proper and

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responsible and appropriate.

COUNCILMAN OH: Thank you very much.

Thank you, Council President.

COUNCIL PRESIDENT CLARKE: Thank you, Councilman.

The Chair recognizes Councilwoman Parker.

COUNCILWOMAN PARKER: Thank you, Mr. President.

Let me just for the record -- and I need to make sure I do this because my team is watching and we needed to publicly thank for the record, Commish, you and your team, but they wanted me to shout out Lisa Walker, Mary Ann Finley, and Brooke Darlington. Apparently we overwhelm them with constituent concerns, and they are always very patient and responsive. So we wanted to say thank you to them. It's always important to thank the rank and file --

COMMISSIONER BRESLIN: Thank you for that. Appreciate that.

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COUNCILWOMAN PARKER: -- on the record.

Commish, tell me this: How long do we hold a real estate or even, whether it's residential or commercial, how long do we hold an account in its delinquency before it's transferred to one of our collection agencies? Tell me if there's a trigger. Does Cherelle Parker have to be delinquent for $1,000, $5,000? Is it a dollar amount trigger? Is it an amount of time? How long before an account is transferred to a collection agency?

COMMISSIONER BRESLIN: Okay. It's a great question. I think it's a combination of things, so I'll try to answer -- it's a little complicated, but I'll try to answer it as best I can.

In real estate -- let's start with real estate, because it's different based upon the tax, but in real estate, the tax of course is due March 31st, doesn't become delinquent until December

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31st. So what we do there, though, and something we started back, I believe, in 2012 is, as soon as it becomes overdue, April 1, we send out a bill. We make sure that they get that first overdue notice. And then once they've had time to respond to that overdue notice, we put those out to collection agencies.

We use two collection agencies for that process. The collection agency works that account, works that delinquency until December, December 31st. So they have it while it's overdue. In November of that year, we send out a notice or the collection agencies send out a notice that basically tells the delinquent what's going to happen if they don't pay by December 31st, which is it becomes delinquent, there's going to be legal fees attached, all of the bad things that will happen once it becomes delinquent. If that delinquency isn't paid by December 31st, comes back to the City, we have some

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internal processing to do. We have to place liens, do what we need to do, let them know that we're going to put it out to a law firm, at which point we essentially, not exactly evenly, but we divide that up three ways. Some we keep internal in the Law Department to work and then a third we put out to one of our co-counsels and another third to the additional co-counsel. And then they'll work that as co-counsel to the City. So they'll work the legal process of collection.

On business taxes and other taxes, it's a little bit different. We need at least one bill. So everybody gets at least one delinquent bill and time to respond to that. And then at such time we have, I believe it's, two vendors right now that work our early collection work, so --

COUNCILWOMAN PARKER: Early.

COMMISSIONER BRESLIN: So we want to get those out as quickly as

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possible.

We've had some -- it's not as easy as it would seem to kind of get these out systematically and regularly. We're working really hard to do that, and we've been getting better at it. The goal is -- and I hope to be there this year -- is that every month or at the latest -- you have to have a volume of delinquency to warrant a monthly referral, but if not monthly, then every quarter, all the new delinquents, everyone who has become delinquent, has received one bill and hasn't paid by the due date, they would go out. So constantly going out to delinquents. And then we're developing the strategy. So we have vendors who work the early collection stuff and then basically nine months to a year, maybe less, they work it. We have to analyze the data. Then it comes back in and goes to a new vendor. So we basically recall it and get it out to a new vendor, because the

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thinking you didn't collect it in that six to nine months, then maybe somebody else needs to work that. We put it into a different -- so that's kind of how things work, but the theory here is get it out, get collection action as soon as feasibly possible.

COUNCILWOMAN PARKER: And we wanted to note that for the record because as I look at this data that you reference here today and I think about particularly the long-term owners in the City of Philadelphia -- and if I appear to be a tad bit bias relative to this constituency, I am. While we want all of the growth and new development that we can get, there is a base of Philadelphia homeowners who have been that real estate tax base for a long, long time, and these are the people who their home is their primary number one asset. Many of these folks are home poor. That's how we often refer to them. And they've said, Cherelle, we don't know what we would do

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if we couldn't have an agreement. And we just want to make sure that we're being as aggressive as we possibly can and in a timely manner collecting from those across the board.

Finally, I want to say to you the eFile and the ePay options, the technology, it was mentioned, and you can reply to us in writing, but I want you to tell us about the credit card processing fees. I've just had an angst about them when you have bill pay systems. And it's not just for the City of Philadelphia, but if you use a bill pay system with our utilities, there's like usually an additional fee. And I believe that our fee -- and you'll correct me if I'm wrong -- we have like a 2.5 percent credit card processing fee associated with the eFile and the ePay.

My ask of you is to see whether or not -- and I don't know if it will be possible, but some credit card companies may waive all of the fees or a portion of

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the fees for non-profits. So if I owed a non-profit and wanted to pay using my card, in some instances it's waived. I don't know if government is too big of a customer for them to consider waiving for us. I'm just asking if we would make the ask on the record and forward the response to the Council President so he can distribute.

COMMISSIONER BRESLIN: Absolutely. And that's timely information, because right now there's an RFP out for potentially a new vendor to do our ePay. So we'll be selecting a vendor and negotiating the price in the coming months. So it's great timing for that comment.

COUNCILWOMAN PARKER: Thank you.

COUNCIL PRESIDENT CLARKE: Thank you, Councilwoman.

I want to do Councilman Johnson and then we're going to take a quick break so we can go over to the veterans

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event and come back and conclude Revenue.

The Chair recognizes Councilman Johnson.

COUNCILMAN JOHNSON: Thank you, Council President.

How you doing, Commissioner?

COMMISSIONER BRESLIN: Good. How are you?

COUNCILMAN JOHNSON: Just a couple small questions. So I know right now currently I'm going over the information from my colleague Councilman Allan Domb, but nevertheless, just for the record, there's a proposal for the tax lien securitization program that the Administration is currently reviewing and possibly in the near future will put out an RFP to collect debts and tax liens. So I want you just for the record for members of Council just to give currently the Administration's position particularly on this particular proposal, how will it be different from the former proposal under Governor Ed Rendell in

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1997.

Two, how are we protecting owner-occupied residents?

Three, in the event that some of these liens are accidentally placed or accidentally, what's the safeguards in place or the process to actually address those issues?

And I want to get an overview of this trust that we'll be creating. Who will monitor that trust? Like who is appointing the people to sit on the trust and make sure, first and foremost, that individuals who are owner-occupied units still have the same rights as they were if they didn't to make sure that they aren't -- their homes aren't actually taken.

COMMISSIONER BRESLIN: First, we've been -- the Department of Revenue has been looking at proposals from various vendors. There's a lot of different models out there for lien sales. So we've really been trying to

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look at those models, figure out what works best for us. It's complicated. I think things -- to one of your points, things are much different than '97. I mean, just the data analytics, it's just -- it's a totally different world today. What we're able to do with those analytics, the capability makes this a much better process than it was back then.

One of the other things is that -- you mention really the one -- the New York model that Councilman Domb has mentioned, which is the securitization model, it's the model that New York has been using. Coincidently they started that in '97 or around then. So the same time that we start -- that we did a lien sale. They've continued to use that. So they've had great success with that. To Councilwoman Gym's point, they've been able to get that first year pay up to like 98 percent. So we're really analyzing what we're doing and the

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progress that we're making and comparing that to these models and specifically that model and to see where the lift is for us, if there's lift and where that will take us. But while we do that, we have the same concerns that you have. We want to make sure that homeowners are protected.

One of the big pieces of homeowner protection that may be different than New York is that we have OOPA here, which is a great protection. I mean, bottom line is, anyone who is OOPA eligible at least at this point, I don't see them really being a candidate for securitization. So that is -- that could change, but right now the way I would understand it is, they wouldn't be a great candidate --

COUNCILMAN JOHNSON: Under what circumstances would it change?

COMMISSIONER BRESLIN: We haven't made a final decision and we haven't sat down. If we decided to do

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it, we haven't sat down with the vendor and really discussed it in-depth. We haven't done the agreement with the trust. I think where we have a lot of control and one of the advantages of this particular model is unlike a bulk sale or just a full-blown lien sale where you put them out there and somebody buys the lien and then they do the collection and we're really out of the mix and we have no control, and maybe there's -- that then reduces some of the safeguards for homeowners. Within securitization we stay in control. We're going to be the ones who make the contract, if you will, with the trust and we will dictate what those terms are. And, as I said, as we see it right now, I think OOPA is the big relief. We want that to be the case.

As I said earlier to Councilwoman Sanchez is that we don't want to be -- the goal here is not to be selling properties. The Councilman made a great point of how few properties

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actually went to sale in New York under the -- using the securitization model. So that is not really our goal. It really is to drive people either to pay or to get into payment agreements, and OOPA is really a great tool. I mean, we worked really closely with Council. The Revenue Department and the Law Department and others worked for about 18 months -- it seemed like longer, but 18 months to come up with OOPA so we could put those protections in place. They're valuable. We value them as a department. We brought on administrators to help people get enrolled in these. That's really where our mindset is. So I think we're aligned there.

COUNCILMAN JOHNSON: And the trust, what would the trust look like? Who is appointing who to sit on the trust?

COMMISSIONER BRESLIN: I don't know all the details of that at this point and how that would be structured,

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but definitely -- again, it's essentially a contract, an agreement, between the City, the trust, the servicers, and we have a lot of say in that and we would want to build those protections into the trust.

COUNCILMAN JOHNSON: So I just wanted to say for the record --

COMMISSIONER BRESLIN: Oh, I'm sorry, but I missed one other point and I don't want to -- you also asked if something goes into the trust, and that's a great point. If something goes into the trust in error, and we know that can happen, errors can happen, we would have the ability to pull that back out of the trust.

COUNCILMAN JOHNSON: Good.

COMMISSIONER BRESLIN: And we would either have to put a replacement property into the trust or we would have to give compensation for the value and pull that back out.

COUNCILMAN JOHNSON: Wait.

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Back that up. Explain just those last two parts about the compensation or replace another property.

COMMISSIONER BRESLIN: So if we put a property into the trust -- and it's part of the agreement -- then the way I understand it in the New York model is, we have the ability to say that shouldn't have gone in, we want to pull that property out, and then we replace it with another property or some value for that. Because the process has started. The trust has built that. They're moving -- they're building a portfolio, which they're then going to securitize, and they don't want to -- they want to be able to secure that and kind of lock in the value of that trust. And I can talk to you more about the details of that if you have specific questions.

COUNCILMAN JOHNSON: And I'm just following up with my colleague as well. I mean, obviously we want to make sure people pay their taxes. We also

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want to do the carrot with the stick approach, which I clearly understand. Obviously I represent a district that's very diverse, with a couple of the parts of the neighborhood that I represent are clearly gentrified and a part of that process is people losing their homes, and we're getting phone calls about -- the bulk of the work that I do is trying to help people stay inside their homes or even an event that's addressing their issues of all tax-related issues regarding payments to the City of Philadelphia. And so I'm just proceeding with caution.

I want people to pay their taxes. We don't want deadbeat people who are taking advantage of the system and not paying them, but we also know that there's some good folks who get behind, so forth, that need support. So I will be following up with yourself as well as my colleague as well moving forward.

Thank you.

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COUNCIL PRESIDENT CLARKE: Thank you, Councilman.

We're going to take a brief recess. We got to go pay our tribute and honor to our veterans, and we'll be back. Probably be about a half an hour.

(Short recess.)

COUNCIL PRESIDENT CLARKE: We have two members teed up, so we're going to conclude Revenue. You can come back up.

(Witnesses approached witness table.)

COUNCIL PRESIDENT CLARKE: Thank you. I have one real quick question. I know I said I wasn't going to ask any question today, but I do have a question. I saw a person yesterday -- actually, this probably is more of an OPA question. As I think about it, it's more of an OPA question. It's about the change in land values.

Okay. I'm going to recognize Councilman Domb.

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COUNCILMAN DOMB: Thank you, Council President.

I have a few minor questions, but I'd be remiss if I didn't ask them.

This is just a question in general. If you have more than 20 properties and you walk into the Municipal Services Building to pay the water bills, as an example, you're only allowed to pay ten at a time. Is there any reason they got to go back to the end of the line and start over again?

COMMISSIONER BRESLIN: Honestly, I didn't know -- I'd have to check if that is actually the policy, because I thought we had changed that. It may have been at a certain peak time that they enforce that because the line is so long and it would take so long to do the 20 or more bills, but I can check on that and get back to you what the policy is.

COUNCILMAN DOMB: That would be great.

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And we had OIT in here a week or two ago, and I know your department allocated 6.6 million in postage for Fiscal Year '18, and we've talked about computerizing the real estate tax bills, water and sewer, and I'm wondering if there's anything else from the Revenue Department in billing that we could computerize.

COMMISSIONER BRESLIN: Well, I mean, in terms of -- one of the things that we really -- that is in our plan and our major initiative in terms of computerization or technology is replacing our more than 30-year-old TIPS system, which is the accounting system. And the modern systems -- I mean, there's a lot of limitations with an old mainframe system like that. Billing is one of them. It's a difficult process to change bills, to add text to bills. It's also difficult to build electronic interfaces so that customers, taxpayers can actually go in, see their account,

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cancel accounts, make changes to their accounts, make payments. So I think that would be the biggest thing that we could do that would -- I think that would help our collections. It would reduce postage. It would make us more efficient. So I believe that's the biggest.

COUNCILMAN DOMB: I think that's a good idea. Where does that stand right now?

COMMISSIONER BRESLIN: We're in the process of starting that. There is money -- there's $20 million budgeted in the capital budget. We're in the process of bringing in experts to guide us through the RFP process.

COUNCILMAN DOMB: So one of the questions I wanted to ask -- I'm not sure if it's your department or whose it is, but I'll ask the question anyway. I'm hoping that if we put in this new computerized system for real estate tax bills and water and sewer, that they'll

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also communicate with L&I, so we have like a platform where everybody can see all the information. One of the bills that we put back through in June was to make sure that people who owe the City money can't pull a building permit. So if we can have this computerized, it will make it a lot easier across the board.

COMMISSIONER BRESLIN: Yeah. I think that one of the things we've learned through implementation of the data warehouse is the more that systems can talk to each other and the more the departments can share information, the more efficient we can be, and I think that we've done that to some degree. We've worked with L&I on the eCLIPSE system as they bring that on, and we would do that with OPA and as a new CAMA system comes on.

COUNCILMAN DOMB: I guess my question is, they told us at OIT when they were here they're putting out a request for proposal, and my question is,

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are we looking at a system that will communicate among the departments? If we're going to a new system, I would like to see us have one that everyone can communicate with, we have access to. So if L&I has -- if someone pulls a permit, they can pull up the person's name, they can say, Wait a second, they owe X amount in real estate taxes, water and sewer and they have to be cleared up.

COMMISSIONER BRESLIN: Yeah.

COUNCILMAN DOMB: Do you know anything about that or you're not involved in that?

COMMISSIONER BRESLIN: I don't know. I mean, I can speak kind of anecdotally from our department. I mean, one of the challenges that we've had is that as these new systems come on, there's still a challenge to integrate them into an old system like our TIPS system. So that's one of the advantages of having a repository where at least all the systems can talk to the repository

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and then the departments can pull out of that repository. But really I think it's more of an OIT issue.

COUNCILMAN DOMB: Okay. Last year I know we talked about -- at the time you were here last year, BIRT taxes delinquent were like 136 million, and I think they're lower today. What are they, like 70 or 80 million roughly? And I know you put out a request for information to try to find a vendor that we could possibly sell that delinquency and monetize it. Did we not have anyone respond to that?

COMMISSIONER BRESLIN: We had one response. We met with that vendor. We have not -- it was an RFI, so it was not an RFP. We were just looking to get information, learn a bit about this process. We had one response. We had meetings with that particular vendor. We did learn a little bit about the process. We've kind of back-burnered it while other things were more pressing, but one

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of the things that we did learn through that process, there was not a lot of interest in that and it seemed that the sale would be at a very, very deep discount, yes.

COUNCILMAN DOMB: Another question I have is, if there's somebody who owns multiple properties, is there any way to consolidate bills, especially if you're going to the same payee? Because otherwise the City -- somebody could own 25 properties and you send them 25 bills, 25 postage. But if we computerize that, that makes it easier, but is there any way to consolidate these multiple property owners?

COMMISSIONER BRESLIN: Within our system right now, it's really difficult to do that. Under a new system, that would be something we'd look for, that capability to be built. And also that's something that we would look for to be -- we would look for that capability within an eBilling system as

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well, because my hope would be that owners of multiple properties would want to opt in to an electronic billing system.

COUNCILMAN DOMB: Right.

The other comment I wanted to make, on your performance measures, I'm very impressed. In Fiscal Year '16 -- I'm going to read from your performance measures -- under a category that's special to me, the Earned Income Tax Credit preparation, you had 17,000 returns, I guess, you helped prepare, and in Fiscal Year '18 -- or Fiscal Year '17, you'll be at 25,000, which is like almost a 50 percent increase.

COMMISSIONER BRESLIN: Yes. I think the numbers in right now are over 20,000 returns that were prepared for free, and what's impressive as -- we've talked a lot about all the money that's left on the table and we get that money back into people's hands, and the other side that we don't often talk about is

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the fact that it's free tax preparation. So it's saving, you know, these taxpayers a lot of money in preparation fees as well.

COUNCILMAN DOMB: Do we have any statistics for this past year as to how much money we left on the table? Has that come out yet?

DEPUTY COMMISSIONER WAXMAN: It actually takes a couple of years to get the data from the IRS about what was filed for and what we estimate the gap to be. So unfortunately there is a lot -- we did, however, just get the data for our first year. So this was the third tax season that we have had this. We were able to look at the number of folks claiming for our first year. And so it takes time, but we'll be able to have that. The first year looks good, so we think as we've continued to ramp up both our support of free tax prep as well as our outreach, it's only going to get better.

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COUNCILMAN DOMB: But the statistic you do have is the number of returns that you helped complete, and that statistic from '16 to '17 was up 50 percent.

DEPUTY COMMISSIONER WAXMAN: We did increase our funding for that too.

COUNCILMAN DOMB: Right. But would we also be able to find out from Campaign for Working Families, United Way and all the other parties that are involved in this if their return numbers increased, decreased or stayed the same? Because that would give you some indication --

DEPUTY COMMISSIONER WAXMAN: Yeah.

COUNCILMAN DOMB: -- as to how we're doing.

DEPUTY COMMISSIONER WAXMAN: Yeah. And so we get that information from the two partners we fund. So that's the Campaign for Working Families, what they do in Philadelphia as well as the

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contracts with Pathways and their partner, Ceiba.

An interesting thing for us, we'll also be looking in the future about electronic returns. A lot of our outreach might drive people to go and do the myfreetaxes.com. So you won't see that in the statistic about the ones that we've supported for in-person prep, but it's also a great thing if somebody gets that information and is able to file on their own for free as well.

COUNCILMAN DOMB: Okay. Thank you.

I'm going to ask one more question while we're here. I want to make sure I understand your performance measures under the water. It says percent of water bills paid in 90 days, and the statistic is 87 percent. Do you know what the collection rate is on water and sewer?

DEPUTY COMMISSIONER BETHEL: Michelle Bethel, Deputy Revenue

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Commissioner.

So our collection rate for current billing this year is 88 percent.

COUNCILMAN DOMB: 88 percent?

DEPUTY COMMISSIONER BETHEL: Yes. And for our first year, so those bills that are due and collected in the current year, we then typically pick up another two to four percent in years 2 and 3, which gets us to 90 to 94. And then for our four years to '15, we pick up another one percent. So that's a total collection of 95 percent.

COUNCILMAN DOMB: And how much today as we sit here is due in water and sewer delinquency in total?

DEPUTY COMMISSIONER BETHEL: Today, March numbers total on the books is 392 million.

COUNCILMAN DOMB: 392 million of water and sewer delinquent?

DEPUTY COMMISSIONER BETHEL: Yes. Well, that's overall receivable. That's receivable. That's not the

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delinquent.

COUNCILMAN DOMB: That seems to be climbing.

DEPUTY COMMISSIONER BETHEL: For the overall receivable, yes. Our numbers went up from the end of the 2016 from the CAFR that was reported, but our delinquency for that same period of time, for 2015, is 255 million. That's the delinquency. So that's where we're actively working on.

COUNCILMAN DOMB: Are you saying you're writing off debt that's greater than ten years is 255?

DEPUTY COMMISSIONER BETHEL: We're writing off debt that's greater than one year. We charge that off of our financials.

COUNCILMAN DOMB: But water and sewer are a lienable item.

DEPUTY COMMISSIONER BETHEL: Correct.

COUNCILMAN DOMB: So if you don't write it off, the total is 392?

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DEPUTY COMMISSIONER BETHEL:
Yes. That includes everything, yes.

COUNCILMAN DOMB: And what do we bill in total in water and sewer?

DEPUTY COMMISSIONER BETHEL:
Our billings for 2016, our total billings for 2016 was -- our gross was 615, was gross billings for 2016, and our net billings --

COUNCILMAN DOMB: How much was 2016 gross?

DEPUTY COMMISSIONER BETHEL:
615, rounded up 615.

COUNCILMAN DOMB: 615 million?

DEPUTY COMMISSIONER BETHEL:
Million, yes. That was gross billings for 2016.

COUNCILMAN DOMB: So to get to a delinquency of 392, that's a lot of years of delinquency, because your collection rates today are between 90 and 95 percent. Ten percent of 615 is just 61 million. You're at 392.

DEPUTY COMMISSIONER BETHEL:

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Well, just to clarify, the collection factor is based on our net billings and our current billings for that same period of time. So that's how we get to the 88 percent. So our net billings was 595. Our current collection off of the billings was 526. That's how we get to the 88 percent.

COUNCILMAN DOMB: So if I'm correct, if I was looking at the total billing receivables with the City of Philadelphia, I have your monthly sheet, which the total is 583 million as of March, but that's writing off about $180 to $200 million of real estate taxes that are greater than ten years. If we add that back in and we add in the water and sewer, we're between 1.150 billion and 1.2 billion in delinquent overall taxes. Not all collectable, but that's potential.

DEPUTY COMMISSIONER BETHEL: Adding in water and real estate you were saying?

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COUNCILMAN DOMB: I added water and sewer and I added the old real estate taxes, because they're collectable. It's between 1.150 billion and 1.2.

DEPUTY COMMISSIONER BETHEL: Total on the books. Your math sounds accurate.

COUNCILMAN DOMB: So we have to work on whittling that number down. Thank you very much.

Thank you, Council President.

COUNCIL PRESIDENT CLARKE: Councilman, there was no limit, but now there are other members now. Thank you, Councilman.

The Chair recognizes Councilman Henon.

COUNCILMAN HENON: Thank you, Council President.

I'm just going to go off of the hearing for a moment for a point of personal privilege, with your approval. Today with your leadership, it's the Sixth Annual Veterans Affairs event

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across the street on the MSB plaza, and we are joined here by two recipients that I was proud to honor that are in my district at today's event on your behalf. One is Robert Stevens, who retired at 38 years in the 913th Airlift Wing from the Air Force, and also Alexander Horanzy, who is of the young age of 95 years old, who is one of the oldest survivors of Pearl Harbor.

So I want to congratulate you both for your years of service.

(Standing ovation.)

COUNCILMAN HENON: It's a pleasure and an honor, and thank you for joining us here today. Thank you for your service.

COUNCIL PRESIDENT CLARKE: Thank you, sir. Appreciate your service.

Thank you, Councilman.

The Chair recognizes Councilwoman Gym.

COUNCILWOMAN GYM: Good afternoon. Thank you very much.

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I was wondering if you could talk a little bit about tax abatements and how they're looking. So I'm trying to get a little bit of grounding on the tax abatements right now and the amount of -- I don't know if you've calculated the current value, were they all to be at value, of the current crop of tax abatements that are out there. Do you have a number for that?

COMMISSIONER BRESLIN: I do not have a number. We can get something to you.

COUNCILWOMAN GYM: And could you help me understand what it would look like, for example, if there were modifications to the abatement program. So, for example, could you project out what revenue might look like, for example, if the abatements were to sunset within ten years as opposed to be like held for ten years and then have the money come through? What would that look like? How would that impact revenue?

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What do you think would be the impact on that?

COMMISSIONER BRESLIN: We can --

DEPUTY COMMISSIONER WAXMAN: So we about a year, 18 months ago had an analysis done by a real estate analytics firm that was able to model out a variety of different scenarios, and we'll be able to share that.

COUNCILWOMAN GYM: Oh, good. Okay. And did any of the scenarios also include a cap on the abatements?

DEPUTY COMMISSIONER WAXMAN: We'll take a look and see what they were. And when you say "cap," we can talk to figure out exactly what means, but we looked at if timelines were shortened or if the amount of the abatement wasn't 100 percent and all, and then it looked at the impact on revenues to both the City and School District with and without those various things.

COUNCILWOMAN GYM: I mean, in

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part, for example, if abatement was capped at, say, 500,000 or even slightly higher for value of the property, what percentage of abatements would be excluded and/or included within that kind of thing.

DEPUTY COMMISSIONER WAXMAN: Yeah. I think we did have a definite analysis of the type of properties. One of the things that we learned from that was that basically we have affordable housing development and the City has benefited from the tax abatement program. So it breaks out by type of property, and I can go look and see if it also had the value of the property in addition to the type, but that will provide some of that insight.

COUNCILWOMAN GYM: Okay. And when was that analysis done?

DEPUTY COMMISSIONER WAXMAN: I believe it was about 18 months ago. Yeah, about 18 months ago.

COUNCILWOMAN GYM: And was that

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done at the request of any particular entity?

DEPUTY COMMISSIONER WAXMAN: I think I'm now going to get -- looking at my wristband and it seems like it's time for Rob to answer.

(Witness approached witness table.)

COUNCILWOMAN GYM: Good afternoon.

MR. DUBOW: Good afternoon.

So there was a specific proposal from a Councilmember about modifying abatements, and another Councilmember asked that we analyze the impact of that abatement. So we used that to analyze kind of different scenarios of abatements.

COUNCILWOMAN GYM: And those were only just shared with the individual Councilmembers?

MR. DUBOW: No. I think that was made public.

COUNCILWOMAN GYM: Okay. If

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you could send that over, that would be great.

MR. DUBOW: Sure thing. We will.

COUNCILWOMAN GYM: All right.

Thank you very much, Council President.

COUNCIL PRESIDENT CLARKE: Thank you, Councilwoman.

The Chair recognizes Councilman Domb.

COUNCILMAN DOMB: Thank you, Council President.

I just want to share with my colleague some statistics that I know you're going to love. In 2026, the City of Philadelphia, according to a recent report, is going to get $169 million of due taxes. Fifty-five percent goes to the schools, Helen. By the way, of the statistics of the properties abated -- this is factual information. Of our total abated properties, only 2.8 percent were over a million dollars, which

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surprised me. I thought there would be more. 2.8 over of a million; 67 percent under 400,000; 25 percent workforce housing. And here's the more important statistic why that abatement was so good.

I think you were here when that happened, Council President.

COUNCIL PRESIDENT CLARKE: Councilman, I was trying not to say anything, but if you keep talking, you're going to get me on a roll about that tax abatement.

COUNCILMAN DOMB: I got one more statistic, then I'll shut up.

COUNCIL PRESIDENT CLARKE: Go ahead.

COUNCILMAN DOMB: The housing starts in the suburbs since '99, 11 percent; in the City 378 percent. So clearly that was a great tool at that time. Thank you.

Thank you, Council President.

COUNCIL PRESIDENT CLARKE: Thank you, Councilman.

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I want to thank you very much for your testimony. I'll see you all at the next hearing, the real hearing.

COMMISSIONER BRESLIN: Will do.

COUNCIL PRESIDENT CLARKE: Thank you. Thank you very much.

COMMISSIONER BRESLIN: You're welcome.

COUNCIL PRESIDENT CLARKE: Next up we have the Board of Revision of Taxes.

(Witness approached witness table.)

COUNCIL PRESIDENT CLARKE: Good afternoon.

MS. PAGAN: Good afternoon, Council President, members of Council. My name is Carla Pagan, Executive Director of the Board of Revision of Taxes, and I'm here this afternoon to testify on the Fiscal FY18 Operating Budget.

Just so you all know, the Board of Revision of Taxes' General Fund

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appropriations from FY15 to FY18 has remained fairly consistent since the completion of AVI market value appeals. The FY18 proposed budget is 80,214 above the FY17 current projection.

Since the 2014 citywide assessment, the volume of market value appeals has returned to normal levels. Approximately 4,500 appeals were filed for tax year 2017. For those appeals, non-oral appeal hearings began last fall and the oral hearings schedule started this January. By December 31st of this calendar year, we expect that all 2017 market value appeals will be complete or have decisions rendered.

In addition, preparations for tax year 2018 are well underway. We are forecasting an increase of appeals due to the citywide reassessment of C&I, or commercial/industrial buildings. Normally those types of appeals are 30 percent of the appeal volume, but for 2018, we're expecting approximately 70

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percent of the appeal volume to come from commercial and industrial accounts.

Typically that C&I, or commercial/industrial, hearing season is longer, as those appeals require additional testimony and appraisal and other information to support reductions in market value.

So that concludes the testimony today. I'm open to questions if there are any.

COUNCIL PRESIDENT CLARKE: Thank you very much. I just had a couple of questions.

You just referenced in your testimony you're expecting closer to 70 percent of appeal volume as opposed to the usual 30 percent, and that's primarily due to the reassessment of commercial, industrial, mixed-use, and institutional buildings.

MS. PAGAN: Correct.

COUNCIL PRESIDENT CLARKE: How did you come to that figure of 70

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percent?

MS. PAGAN: It's really based on the last 20 years of history. So typically of all the appeal volumes, 70 percent comes from residential homeowners and 30 percent from commercial/industrial. So we're expecting a flip of almost a reverse of that information, because the OPA has said that they've sent out -- we know they sent out hearing notices or notices of changes to 100 percent of the commercial/industrial market, and there are very few residential property owners that will get changes in their assessment. So that's what that's based on.

COUNCIL PRESIDENT CLARKE: So in terms of the percentage of appeals lost or won depending on what side of the equation you are, do you anticipate any difference or do you think there will be less appeals because of the volume or the same percentage, same ratio?

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MS. PAGAN: Well, we're hoping for -- we're anticipating the total appeal volume to increase by 50 percent next year. So, I mean, you can see from the numbers that we average between 4,000 and 5,000 appeals per year. So if we get under 10,000 for 2018, we'll be pleased.

COUNCIL PRESIDENT CLARKE: Okay. The reason I ask that, because Councilman Domb just referenced the new dollar figure in terms of revenue as a result of the commercial reassessment. A lot of people are excited about that, particularly the School District, and hopefully the School will allow them to conclude that PFT contract like yesterday. And at the end of the day, there are some things that we like to do and potential investment, maybe some tax restructuring. So we're concerned about the appeals process. While we're excited about the number, but we don't know how much that number will get pared down based on going through the traditional process.

MS. PAGAN: Yeah. So I think -- I forget the percentage Rob was saying that the City allocates for -- the revenue percentage the City allocates for appeal reductions.

COUNCIL PRESIDENT CLARKE: So we're building in the potential loss of revenue based on appeals?

MS. PAGAN: Yes. And I know that percentage has increased by a couple percent for tax year 2018, just for the sheer -- the volume and the dollar volume of the amount being appealed versus the quantity at this time.

COUNCIL PRESIDENT CLARKE: We'll let Mr. Dubow go on the record as well.

(Witness approached witness table.)

MR. DUBOW: We built in appeal losses --

COUNCIL PRESIDENT CLARKE: Just state your name.

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MR. DUBOW: Rob Dubow, Finance Director.

We built in appeal losses of 20 percent in our projections, which is higher than they had been in the last couple of years.

COUNCIL PRESIDENT CLARKE: Okay. So we're being real conservative.

MR. DUBOW: We hope so.

COUNCIL PRESIDENT CLARKE: Okay. All right. Thank you. Well, I'm saying conservative in the sense that we're going to lose more than we traditionally --

MR. DUBOW: I knew what you meant, yes.

COUNCIL PRESIDENT CLARKE: Thank you.

We have in our Five Year Plan, Page 297, 4,000 appeals were filed for tax year 2017. Can you tell me what the aggregate assessed value that were challenged as a result of that? Kind of a tricky one.

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MS. PAGAN: I don't value numbers. I have appeal quantity numbers, and typically the Office of Property Assessment runs numbers on that dollar figure actually and they go straight to Finance.

Do you have that too, Rob?

Oh, no. He's saying no.

COUNCIL PRESIDENT CLARKE: Come on, Mr. Dubow. You've been here all day.

MS. PAGAN: The appeal databases don't keep as accurate assessment numbers if there are changes that happen in that tax year.

(Witness approached witness table.)

MR. DUBOW: I've been sitting a lot, so this walking back and forth has been good.

COUNCIL PRESIDENT CLARKE: It's all good.

MR. DUBOW: But I missed the question. I'm sorry.

COUNCIL PRESIDENT CLARKE: I

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was asking the aggregate value on the 4,000 appeals.

MR. DUBOW: Oh, I don't have that with me, but we can get you that.

COUNCIL PRESIDENT CLARKE: Yeah. I just want to for the record get a number.

Okay. I'm actually good. I'm going to recognize Councilwoman Gym.

COUNCILWOMAN GYM: Thank you very much, Council President.

Good afternoon. How are you? You know, I think about two years ago or last year there was a lot of tension with the Bureau of Revision of Taxes over the pace of the appeals process, especially post AVI, and it seemed to be something that was a real struggle. So I wanted to ask you because the commercial reassessments are coming up and they are important, as everybody has said, and whatever the outcome is is whatever the outcome is, but I think the timing of it is also very important. And I'm

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wondering -- one of the things that did come up last time was a lot of questions about the schedule for the BRT commissioners. Could you tell me whether you think that -- what the hearing schedule for the appeals is going to look like for this and what kind of timeline you see for the conclusion.

MS. PAGAN: So an ideal world, we always hope to hear 100 percent of the appeals in that particular tax calendar year. So if 2018 appeal hearings begin January 1st of 2018, we prefer to be finished by December 31st of 2018.

We are anticipating, however, probably taking on an additional hearing date. One of the things that the Board offers, a lot of times people want their day. They want their day to talk and kind of fuss about their assessments and they want to be heard. So it's a balance giving people an opportunity and a chance to vent their concerns and issues with their assessment and also exhaust the

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cases as quickly and efficiently as possible. So since commercial and industrial cases tend to be higher in market value, we schedule less of those in any given hearing date. So we'll probably take on either one or two more hearing dates in a week or have multiple sessions in one day.

Like so during AVI, we had one day a week just dedicated for administrative appeals and then we also had a morning and afternoon session two or three days a week to hear the number of appeals. So something like that might also have to happen for the commercial/industrial cases. We'll really know come October 1 when the appeal deadline has come.

COUNCILWOMAN GYM: I mean, just could you clarify for me how many days a week do you actually plan to have the hearings?

MS. PAGAN: So right now the Board has hearings two or three days a

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week. Usually two days are dedicated to oral testimony hearings and one day a week dedicated to those appeals where people don't want to put in an oral argument. The Board will just meet to go over the factual information they sent.

COUNCILWOMAN GYM: And is that the fullness of their position? What is -- I'm sorry. How much is a commissioner paid?

MS. PAGAN: So the Board members are paid 70,000 a year. So that's not the fullness of their position. They do do prep time. Some of those prefer to do prep time on Fridays before the start of the next week or Monday before the start of their hearing week. So there is prep time that's in there also.

COUNCILWOMAN GYM: And they don't do hearings five days a week?

MS. PAGAN: We've actually never done hearings five days a week. There's always been at least one day

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allocated for Board members to prep their appeal hearing schedule. So in the height of hearing Actual Value appeals, there was one day that was allocated for prep for them and then they had hearings three days a week and then non-oral hearings one day of that week.

COUNCILWOMAN GYM: Okay. So do you think it's possible to do four days a week of hearings? I mean, part of it that's at play is $120 million on the table in real estate revenue that we're hoping is budgeted in to the School District's budget and to the City's budget. One of the concerns that we had last time around on the AVI was because we failed to meet our needs around that, that it had a lot to do with the District being off its mark in terms of its revenue projections. So not only meeting the deadline but potentially exceeding the deadline seems possible if hearings that are currently only scheduled for two to three days a week and actually

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increasing to four or guaranteeing, yeah, working to four days a week seems like that would significantly guarantee us that we could meet our deadline.

MS. PAGAN: So sure. That's something we can absolutely do. We had before. And to handle the office work when the volume is high, we usually have a pool of temporary staff that have come to work three months or six months or nine months to get through the workload.

COUNCILWOMAN GYM: Well, I appreciate that. I mean, I would urge you to see what you can do about making four days a week. I think it's something that the City of Philadelphia put a lot of effort in to make sure that the commissioners were paid an appropriate amount and were paid equally, I believe, across the board so that no commissioner did not get paid unfairly or unequally during that time period. But in exchange, I think in particular four days a week of hearings to ensure that we meet

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our projections would be a huge benefit and would put a lot of confidence I know from myself on Council in our ability to ensure that revenue projections get met right on time.

MS. PAGAN: Okay.

COUNCILWOMAN GYM: Thank you.

MS. PAGAN: Thanks.

COUNCIL PRESIDENT CLARKE: Thank you, Councilwoman.

The Chair recognizes Councilman Domb.

COUNCILMAN DOMB: Thank you, Council President.

And good afternoon.

MS. PAGAN: Good afternoon.

COUNCILMAN DOMB: I just want to make sure that I'm accurate with some of these numbers I'm going to share.

MS. PAGAN: Sure.

COUNCILMAN DOMB: Before this most recent commercial assessment, the value of real estate in the City was about $134 to $138 billion, roughly?

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MS. PAGAN: Yes.

COUNCILMAN DOMB: And this most recent assessment that we claim is going to generate 118 million. If we use a loss factor of 20 percent, it looks like it's really 148 million against a value of 10.6 billion. So now our portfolio of the City is worth about $144 to $146 billion.

MS. PAGAN: Okay.

COUNCILMAN DOMB: And the revenue is 1.4, less non-profits, et cetera. Our revenue is probably about 1.4 billion to 1.45 billion of revenue, of which the School District will get 55 percent.

My reason for putting these statistics out there is because I'm concerned that we don't have enough assets and resources allocated to the Board of Revision of Taxes to fight these appeals and to defend them. And because I'm looking at your numbers and if I'm reading it correctly, we just had $148

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billion, roughly, raise in value -- or $14 billion raise in value and -- I'm sorry. It's $10.6 billion raise in value and we're allocating $80,000 more to defend those appeals in your budget. There is no way you can defend those appeals, and there's too much money at stake.

So I'm just going to say this: If we have 148 potential million dollars, we're taking 20 percent off, this should be doubled or tripled and we should go outside and hire the best attorneys and commercial appraisers to defend this. There's too much money at risk not to do this, too much money. If you were in the private sector and you just generated $148 million of revenue, of which you were assuming you were going to lose 20 percent, or 30 million, you'd spend a million or two to try to figure out how you keep it. We're spending 80,000. Are you concerned about that?

MS. PAGAN: Well, one thing I

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will tell you, in this number -- and that figure is actually an RFP that was just recently awarded to a commercial appraiser that's been hired to consult with the Board, and I will tell you if half my Board members were here, they'd be pleased to hear you say that, because they're fighting actually for a legal consultant to come on board as well.

COUNCILMAN DOMB: I don't know how you're going to get the funding if we have to approve it, but there's no way -- I'm going to tell you right now, I get e-mails from all kinds of law firms right now who want to take on the fight of filing appeals, because we've created a tremendous business. I'm not saying they're right or wrong. All I'm saying is, I want to make sure the City defends their position fairly. If we made a mistake, no problem, but I don't want us to -- we had a property on Walnut Street, 1905, where we sold it as the City for 40 million and it was assessed for four and

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a half. I mean, that's just not right. So I want to make sure that we don't lose this money that 55 percent goes to the schools and I want to make sure we defend it in a fair way.

If we're appraising residential real estate in a fair way, commercial should be appraised the exact same way, and I want to protect our interest, because I think there's a lot of money at risk here and I'm going to tell you, there's a lot of people that are going to be filing appeals, and if you have the best lawyers and best commercial appraisers, that will speak volumes to getting this resolved.

Thank you for your testimony.

MS. PAGAN: Thank you.

COUNCILMAN DOMB: We need to do that, I'm just saying. That needs to be done.

MS. PAGAN: One of the things that's happening in the next couple weeks, we will sit down with the Office

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of Property Assessment. We did want to get more in detail of all the commercial/industrial notices that went out, how many properties exactly are there and what is their current market value just to kind of see the numbers that we're looking at and if we did need to bring another commercial appraiser on staff.

COUNCILMAN DOMB: I'm looking at this. You raised commercial property values 10.6 billion. If I take the inverse of 1.4 times 148 million, that's the value of the real estate, 10.6 billion. So to protect that, I'd say we have to have a bigger investment than what we're talking about here, which is 80,000.

Thank you, Council President.

MS. PAGAN: Thank you.

COUNCIL PRESIDENT CLARKE: Thank you, Councilman.

You can tell when we're not raising taxes. It's just much more pleasurable.

Thank you very much for your testimony.

MS. PAGAN: Thank you.

COUNCIL PRESIDENT CLARKE: Next up, Rob Dubow.

(Witnesses approached witness table.)

COUNCIL PRESIDENT CLARKE: Good afternoon.

MR. DUBOW: Good afternoon.

COUNCIL PRESIDENT CLARKE: Please proceed.

MR. DUBOW: My name is Rob Dubow. I'm the Director of Finance. I'm here to testify in support of Bills 170198, 199, and 200. I am joined at the table by Anna Adams, Budget Director.

The bills reauthorize the current rates for school property and use and occupancy tax rates. 198 reduces the rates for wage tax in the current rates of 3.9004 for residents and 3.4741 for non-residents to 3.89 and 3.46,

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respectively. The Administration remains committed to gradual reduction in the wage tax, as numerous studies and reports have consistently cited the City's relatively high wage tax rates as a barrier to job creation. Over the course of our Proposed Five Year Plan, the wage tax rates would be reduced to 3.7 percent for residents and below 3.3 for non-residents, which are the lowest the rates have been in decades.

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

COUNCIL PRESIDENT CLARKE: That's what I'm talking about.

Question, U&O tax collection process or assessment, so how do we send out tax bills for U&O?

MR. DUBOW: I'm going to ask the Revenue Commissioner to answer that.

It took all of one question for me to call him up.

COUNCIL PRESIDENT CLARKE:

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That's what happens when you've been around so long. I know you know pretty much everything, so we tend to ask you questions.

MR. DUBOW: If he wasn't here, I would have tried.

COUNCIL PRESIDENT CLARKE: I understand, Rob.

(Witness approached witness table.)

COMMISSIONER BRESLIN: So for the U&O -- Frank Breslin, Revenue Commissioner.

For the U&O tax, we send out monthly a -- it's really a tax form. It lists the total amount of tax due based on the assessed value for the property.

COUNCIL PRESIDENT CLARKE: Of the total property?

COMMISSIONER BRESLIN: For the total property. And then there's lines to take the exemptions or exclusions, the residential portion, those type of things, and then reduces it to the amount

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of tax due, and then that gets submitted with payment.

COUNCIL PRESIDENT CLARKE: Is that self-reporting?

COMMISSIONER BRESLIN: It's self-reporting, yes.

COUNCIL PRESIDENT CLARKE: So if we were to just basically send out a tax bill based on the assessment, the initial form that we send out, is it an assessed value and a tax bill or is it just a form that says --

COMMISSIONER BRESLIN: We call it max tax. So it starts with an amount of tax due and then you get to --

COUNCIL PRESIDENT CLARKE: So it's for the entire property?

COMMISSIONER BRESLIN: For the entire property. And then you get to reduce it from there.

COUNCIL PRESIDENT CLARKE: So they get to determine what's -- and how do we follow up on that?

COMMISSIONER BRESLIN: We do it

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through our Compliance Unit through audit. So when auditors are out, they'll actually or our investigators when we're out -- I talked a little bit earlier about investigators being out and Councilman Oh also talked about what they need to see. Sometimes they need to see a residence or inspect a property to determine what portion is being used for commercial, what portion is being used residential, because sometimes there's areas that are being used for storage. You could have a back room that's being used for storage, and we have to determine that when that form was filled out, they didn't classify that portion as residential. So we're really looking at it in terms of a percentage. We start with 100 percent, the assumption that 100 percent of the property is commercial and give them the amount of tax that's due. Then they have the opportunity to reduce that, and then our auditors will verify that those reductions are accurate.

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COUNCIL PRESIDENT CLARKE: So how many properties, how many accounts do we have?

COMMISSIONER BRESLIN: I don't know the number of U&O accounts, but I can get that to you.

COUNCIL PRESIDENT CLARKE: Thereabout. What I'm trying to find out, essentially you have investigators or auditors, whatever we use, to confirm the information, the self-reporting information, and I'm trying to see if we have -- if there's like 10,000 accounts for commercial properties, how many people do we have.

COMMISSIONER BRESLIN: So it's not -- so based on the example I gave, we need to reduce it down, because there's a lot of properties that are remitting -- I don't know the percentages, but there's a percentage that are remitting at 100 percent. So we don't need really any compliance enforcement there. One of the other things we do is --

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COUNCIL PRESIDENT CLARKE: So full occupancy?

COMMISSIONER BRESLIN: They're paying full occupancy.

COUNCIL PRESIDENT CLARKE: So the question is, how many properties do we believe or do -- if you don't have the number, I understand.

COMMISSIONER BRESLIN: I don't have it, but I can get you that number.

COUNCIL PRESIDENT CLARKE: How many of those properties have mixed-use; i.e., some residential or some exempt or some other type of --

COMMISSIONER BRESLIN: I can get you those. We'll get you those.

COUNCIL PRESIDENT CLARKE: I'm just trying to get a sense of if people are actually paying taxes for the taxable property in these mixed-use properties.

COMMISSIONER BRESLIN: Yeah.

COUNCIL PRESIDENT CLARKE: How difficult would that be to get?

COMMISSIONER BRESLIN: We can

get that for you.

COUNCIL PRESIDENT CLARKE: Like quickly?

COMMISSIONER BRESLIN: Yeah.

COUNCIL PRESIDENT CLARKE: Before we vote on the budget?

COMMISSIONER BRESLIN: Yes.

COUNCIL PRESIDENT CLARKE: Okay.

COMMISSIONER BRESLIN: I think we have that information. I just -- it may even be in this big binder of stuff, but I'll never find it right now.

COUNCIL PRESIDENT CLARKE: We have enough people --

COMMISSIONER BRESLIN: We'll get our hands on it.

COUNCIL PRESIDENT CLARKE: Do we have enough people to actually go out and determine if self-reporting information is accurate?

COMMISSIONER BRESLIN: Yes.

COUNCIL PRESIDENT CLARKE: There has to be a lot of properties, and

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I'm sure we don't have close to that amount of people.

COMMISSIONER BRESLIN: One of the other things we're looking at is -- and I'll get a status. I don't think we've actually started the process, but we're using screening tools to identify properties that there's indications that they should be audited. So it's kind of what we do with our traditional audits. We have a screener, an audit screener, in the process and we use computers, technology to assist us with this, and it looks for certain traits, attributes that indicate that a property should be reviewed, and that helps us focus our resources so that we're not looking at that big pie and wasting resources looking at properties where there's probably a very small portion of it being excluded. And with the new exemption on U&O, that's eliminated a lot of properties out of the pool. So we're doing a lot, and I can get that number to

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you as well, what the number was pre-exemption and what it is now. So without adding additional resources, we have a smaller pool to look at, so that makes us more effective too.

COUNCIL PRESIDENT CLARKE: Okay. I guess, Mr. Dubow, this might be -- so what level of flexibility do we have with U&O in terms of non-uniformity, I guess I would say?

MR. DUBOW: I think we have the same constraints there we have with any of our other taxes.

COUNCIL PRESIDENT CLARKE: You believe so?

MR. DUBOW: Yes. Because uniformity is for taxes in general. It's not just for property tax, let's say.

COUNCIL PRESIDENT CLARKE: Okay. All right. Okay. Thank you.

The Chair recognizes Councilman Domb.

COUNCILMAN DOMB: Thank you, Council President.

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Good afternoon.

MR. DUBOW: Good afternoon.

COUNCILMAN DOMB: First, I want to just thank both of you for all your cooperation and help this past year. Thank you.

MR. DUBOW: Thank you. It's like we've been making a musical together.

COUNCILMAN DOMB: You guys are doing a good job. You're very cooperative, so I appreciate that.

I don't have much, but I have one I just want to follow up from the conversation we just had. I am concerned that we don't have enough resources in defending these tax appeals, and I know that we've talked about this. I just want to make sure if there's a way to get money to them --

MR. DUBOW: I want to clarify one thing too. So defending the appeals would be OPA. BRT just hears the appeals. So they don't defend them.

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They just hear them. It's OPA, and you know we put additional resources.

COUNCILMAN DOMB: How much additional did we put into OPA?

MR. DUBOW: We put money both for new assessors and for the outside consultant, but we'll get you the numbers in a second.

MS. ADAMS: So we -- Anna Adams, Budget Director.

We put 500,000 in for a commercial reassessment consultant as well as kind of to fully fund the staff an additional 736,000.

COUNCILMAN DOMB: You might need more considering the amount of risk, because in your numbers, I think it's, what, 148 million, 20 percent loss factor, so 30 million.

MS. ADAMS: We did it off the taxable base. We didn't do it off the total base, but, yeah, get to the same point, I think.

COUNCILMAN DOMB: I'm in favor

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if you need more to come back and apply more, because there's a lot at risk, and 55 cents of every dollar is going to the schools.

MR. DUBOW: Understood.

COUNCILMAN DOMB: Thank you. Thank you very much.

Thank you, Council President.

COUNCIL PRESIDENT CLARKE: Thank you, Councilman.

The Chair recognizes Councilwoman Gym.

COUNCILWOMAN GYM: Thank you very much, Council President.

I just wanted to check really quickly. I know the School District sees a 10 percent increase in U&O. Do you know where that's coming from? I'm going to ask them when they come in, but I'm curious about -- there's no rate changes.

MR. DUBOW: There's no rate change in the U&O for FY18.

COUNCILWOMAN GYM: So they just see a 10 percent.

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And then the one thing -- to piggyback off the previous conversation a little bit, how long did it actually take to resolve through the AVI appeals once they were impacted? Once they went into effect, what was the actual process for the AVI appeals and what was the length of time?

MR. DUBOW: Yeah. So there are two parts to the process. There's the first-level review that goes to OPA. So they'll try to resolve things in-house, and then there's the appeals to the BRT. The appeals to BRT I think have to be in place by October of that year.

The first year there were a massive number of appeals and I think it actually took them a couple of years to work all the way through those. There are still maybe a handful actually left from the original appeals.

COUNCILWOMAN GYM: Even today?

MR. DUBOW: Yeah, but I think it's maybe a couple of dozen out of

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20,000, and I think there may be particular issues with those. I think since then, I think they're now back to a point where they're caught up and they get to the appeals within the year, the timeframe that Carla was talking about.

COUNCILWOMAN GYM: And so how many years did it take to work through 20,000, roughly?

MR. DUBOW: I think to get through almost all of them, it took maybe two years, and then there's some kind of stragglers that are still out there.

COUNCILWOMAN GYM: And City Revenue had counted on them being completed within the year?

MR. DUBOW: We assumed some appeal loss.

COUNCILWOMAN GYM: Right. Of course.

MR. DUBOW: Right. But initially I think we thought that it would take about a year. And then as we saw how the process was going, we pushed

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it back a little on their estimates.

COUNCILWOMAN GYM: So how many commercial properties are we -- so in the current batch of reassessment properties, do we have a figure on the number of appeals? Have they started to come in yet?

MR. DUBOW: No. Appeals won't come in --

COUNCILWOMAN GYM: I think they said 20 percent.

MR. DUBOW: So we had 40,000 properties who were affected, commercial properties, commercial/industrial. To put that in context, the AVI was all 540,000 properties and we had 20,000 appeals there.

COUNCILWOMAN GYM: The commercials usually re-appeal at a higher rate than residential.

MR. DUBOW: Right.

COUNCILWOMAN GYM: They have lawyers.

MR. DUBOW: Yes. And now we do

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too. Well, we always did, but now we have outside lawyers also.

COUNCILWOMAN GYM: Is this the largest batch of commercial reappraisals that's been done?

MR. DUBOW: Since AVI, yes. AVI included all of the commercial. So that 20,000 appeals included all commercial and residential.

COUNCILWOMAN GYM: And what percentage of the 20,000 would you say were commercial?

MR. DUBOW: The 20,000?

COUNCILWOMAN GYM: Of the 20,000.

MR. DUBOW: I'll have to get back to you. We can get you that.

COUNCILWOMAN GYM: Well, in part I'm wondering what we can project at and what is reasonable to expect out of what will go before the BRT, for example.

MR. DUBOW: Right.

COUNCILWOMAN GYM: And I don't know that we can definitively do that,

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but my guess is is that if it's a quarter, it's a sizable chunk. And so in part, we do need the BRT to be putting in a full schedule.

MR. DUBOW: Agreed.

COUNCILWOMAN GYM: More than what they currently have scheduled. So I appreciate that.

Thank you.

MR. DUBOW: Thank you.

COUNCIL PRESIDENT CLARKE: Thank you, Councilwoman.

Thank you very much for your testimony.

MR. DUBOW: Thank you.

COUNCIL PRESIDENT CLARKE: Do you guys want to be around for public testimony tonight?

MR. DUBOW: We'll watch that from our offices.

COUNCIL PRESIDENT CLARKE: Thank you very much.

The Committee will stand in recess until 5:00 p.m. today for public

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testimony.

(Recess.)

COUNCILMAN GREENLEE: Thank you. We're going to get started with our public testimony. Like we have done with the other public testimony, we're going to ask everybody -- we're going to call people up in three's to keep it moving, because we have a number of people who want to speak, and we're respectfully asking everybody, as we did the last public testimony, to limit your testimony to two minutes. Okay? Two minutes, so we get everybody a chance so they're not waiting too long to speak. And the testimony is supposed to be on the tax bills today, correct? Yes.

So with that, will you please call the first three names on the list, please.

THE CLERK: Lawrence Almond, Wayne Byman, and Ericka Brown.

COUNCILMAN GREENLEE: Are they all here?

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(No response.)

COUNCILMAN GREENLEE: None of them? Okay.

Next three. I apologize for any name I will mispronounce. Monzoor Chughtai.

(Witness approached table.)

COUNCILMAN GREENLEE: There we go.

Bilal Baraqawi.

(Witness approached witness table.)

COUNCILMAN GREENLEE: Okay. And Lola Lawton.

(Witness approached witness table.)

COUNCILMAN GREENLEE: So Mr. Chughtai. I'm sorry if I'm pronouncing names wrong.

MR. CHUGHTAI: Chughtai.

COUNCILMAN GREENLEE: Okay. Please identify yourself for the record and please proceed. And, please, two minutes, if we could. Thank you.

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MR. CHUGHTAI: Good evening, Mr. President. My name is Monzoor Chughtai.

COUNCILMAN GREENLEE: Please, everybody show the speakers respect, please.

Go ahead.

MR. CHUGHTAI: Monzoor Chughtai from 7-Eleven. I've been a franchisee since 1987. I have two stores in Philadelphia and two stores in Bucks County. And Philadelphia stores are not doing that great. My sales are down about 20 to 30 percent per store, and the gross profit is down about $7,000 to $8,000 a month, and I cut down my employees. Used to be two people in each shift. Now I have one person working on each shift.

And we are -- the two liter soda Pepsi, they're not delivering to any of our stores anymore in 7-Eleven. We had about 60 stores in Philadelphia. We were going to build 30 more brand new

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stores in Philadelphia. Right now our company is not going to build the 30 stores in Philadelphia no more.

And the soda tax is affecting our income. It is not convenient for our people, our customers. They have to travel from City of Philadelphia to across the street.

I was in one of the store in 5th and Cheltenham. I had a bank there. I go to the bank, and there's a (unintelligible) outlet across the street from 7-Eleven and buy from Philadelphia. And the only thing is they're selling is soda, cigarettes, and lottery. Three items, they have it.

And also our lottery sales are down in Philadelphia. Nobody is coming and playing the lottery sales, and it's affecting our customers. And every customer comes in the store and they're mad and they don't want to purchase anything. With the soda tax, I mean, they were purchasing other item plus the

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coffee, sandwiches, snacks items. And I used to deliver three times a week. Now only like maybe twice a week or once a week, and it's affecting us big time.

That's it. Thank you.

COUNCIL PRESIDENT CLARKE: Thank you, sir.

MR. BARAQAWI: My name is Bilal Baraqawi and I have a 7-Eleven. I'm the Vice President of the Delaware Valley Franchisee Association.

My name is Bilal Baraqawi. I'm franchisee with 7-Eleven and franchisee with Lukoil gas stations. I'm the Vice President of the Delaware Valley Franchisee Association of the 7-Eleven.

I have been living in City of Philadelphia since 1991 and I've been buying businesses in City of Philadelphia since 1991. I used to have five Sunocos and I have 7-Eleven right now. The last thing I was thinking in one day that I would run out of City of Philadelphia. It used to be fun. It used to be love.

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It used to be enjoyment to work at the City of Philadelphia. I'm telling you, it's not fun anymore. With the new rules and regulations that you are implementing right now -- when I say "you," I don't mean you personally, Mr. President. I mean the City of Philadelphia people.

I don't know where we're going from here. Are we giving the business to Bucks County? Are we giving the business to Montgomery? Our business are down 40 percent. Where are we going from here? First you started with the sales tax, 2 percent more than Bucks County. Then you come with the City, $20 more than -- then you come with the sugar tax. Then all of the sudden somebody, because he think that he is better than anybody else who is the Health Commissioner, he come with all of the sudden with rules and regulations that we cannot renew license within the limit of 500 feet from the school and all of this stuff.

Sales tax is down. We fire

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employees because we cannot afford it. Our sales is down 40 percent. Pepsi is running away, and Bucks County is saying, Thank you, City of Philadelphia. Thank you for all the efforts that you're doing.

If you think, Mr. President and the team, that you think that you're going to increase the tax, you are wrong. If you think that the City of Philadelphia will stop smoking, you're wrong. If you think with implementing the sugar tax people are going to stop drinking and will be happy, no. They're running across the street and buy it.

I know -- maybe I increase one more minute.

It's not fun anymore. It's not fun anymore. Please help. All what I'm asking for and I beg you, I request you, do the same that Sante Fe state did. Make a vote. Let the people vote. Over there they started and took 58 percent to 42 percent. Trust me, it will be 90

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percent people they will not accept all the sugar tax.

Thank you.

COUNCIL PRESIDENT CLARKE: Thank you for your testimony, sir.

(Applause.)

COUNCIL PRESIDENT CLARKE: Please, ma'am.

MS. LAWTON: Hi. My name is Lola Lawton. I operate the Southern Inn, which has been in business for over 35 years.

This has been a great disappointment with the soda tax, especially in this restaurant, because we deal with a lot of schoolchildren who come in the morning and love to buy their little juices and sodas. We have a very big decrease in sales because of this soda tax. We've lost customers who don't want to come in.

You know, it's really an unfair situation for us, especially the people that are very low income, people that

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cannot barely afford to make a living, not unless a little kid running into our establishment and just wanting a little Pepsi or a little orange juice and something to take to class or drink beforehand.

We have had to downsize the people who work for us. We had to downsize. There are less people able to hold down their jobs now anymore, because we had to go down some kind of way to make up the difference of what we're losing in money because of this soda tax thing.

It has been so hard. Me myself, I'm a Pepsi drinker. I love Pepsi. Okay? Myself, I'm going way out of the City to go to the suburbs to buy a Pepsi. It's ridiculous. And the truth of the matter is, I haven't seen where it has helped any, you know. And why are we being put down as the only people, Philadelphia, PA being put in this position? It's unfair to us.

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It's not right that we have to sit here and give out more money when money should come from a richer situation. This is not fair to the poor people and the low income or either middle or anyone that has to put out money. It's a very unfair situation, and we've lost business over this, you know.

I would appreciate it that they would really reconsider this and take heart, because it has been hard on us people as a whole.

Thank you.

COUNCIL PRESIDENT CLARKE: Thank you for your testimony.

(Applause.)

THE CLERK: Lucien Jacqques, Miguel Medrano, Jose Gomez.

(No response.)

THE CLERK: Mr. Ribhi Mustaffa, Jose Santos, Elisabeth Rodriguez.

(Witness approached witness table.)

THE CLERK: Johnny Martinez,

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Evelt Vertil.

(Witnesses approached witness table.)

COUNCIL PRESIDENT CLARKE: Are you testifying, sir?

MR. SUAREZ: Yes. We're all going to testify.

COUNCIL PRESIDENT CLARKE: Okay. Why don't one of you sit up at the table. Thank you.

Please proceed.

MR. MUSTAFFA: My name is Ribhi Mustaffa. My family owns and operates three businesses in West Philadelphia, Sunshine Food Market. One of our locations is located on 60th and Market Street. It's literally three blocks away from Upper Darby. Ever since this tax has taken effect January, we've seen a significant drop in our sales, all three locations, but 60th Street got hit the most, because three blocks away is Upper Darby where people could save on their cigarettes, where they could save on

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their sales tax, and where they could save on their sodas.

Since this thing took effect, all three locations, we've had to reduce our staff by about 15 personnel. I speaking to every single salesman that comes into my store to ask him what's going on, because we're very concerned about losing sales, and what I've learned is the sales that are being lost inside Philadelphia, they're only going to Delaware County. All the markets from Delaware County, all their gross receipts have increased while ours are decreasing.

It's 2 percent sales tax. You got a cigarette tax and you got a soda tax now. The playing field is unleveled. You guys are putting shackles on us. It's getting harder and harder to keep our doors open. And I hope we could come to a compromise where you guys could give us an edge to stay in the City of Philadelphia and to stay open for business.

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Thank you.

COUNCIL PRESIDENT CLARKE: Thank you, sir. Excuse me.

(Applause.)

COUNCIL PRESIDENT CLARKE: Let me ask you a question. You just referenced at the end of your testimony a compromise. What would that be?

MR. MUSTAFFA: Well, a compromise would be you guys need to look at the bigger picture, where people are actually going outside of the City to shop for their groceries today. Because it's not just the soda tax. You're talking about cigarette, sales tax, and soda. That's three items that people are leaving the City to go shop.

A compromise would be to settle on abolishing this tax.

COUNCIL PRESIDENT CLARKE: That's a compromise?

MR. MUSTAFFA: Yeah.

COUNCIL PRESIDENT CLARKE: All right. Okay. I thought you --

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(Applause.)

COUNCIL PRESIDENT CLARKE: Okay. I just know we spent a lot of endless hours in here trying to reach a compromise. We couldn't figure it out, and I said, man, he has the answer. Where have you been? Okay.

MR. MUSTAFFA: My answer is take it away.

COUNCIL PRESIDENT CLARKE: Okay. Thank you. Thank you, sir.

COUNCILWOMAN BLACKWELL: Mr. President?

COUNCIL PRESIDENT CLARKE: Councilwoman.

COUNCILWOMAN BLACKWELL: Let me thank him. He's one of our newer store owners too. And we thank him for what he's done in the neighborhood and how much he's given to the neighborhood and how many people he's tried to help nonetheless for a compromise. But we do thank him. He's a good store owner and a good neighbor.

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MR. MUSTAFFA: Thank you, Ms. Blackwell, and thank you for supporting us and being there for us. Thank you very much.

COUNCILWOMAN BLACKWELL: Thank you.

COUNCIL PRESIDENT CLARKE: Thank you, sir.

Thank you, Councilwoman.

Please.

MR. VERTIL: Good evening, everyone.

COUNCIL PRESIDENT CLARKE: Good evening.

MR. VERTIL: My name is Evelt, E-V-E-L-T, last name Vertil, V-E-R-T-I-L, and I am here on behalf of the Haitian American Voice of Philadelphia.

In the Haitian community in Philadelphia, we are about 60-plus thousand, and since the tax has been implemented and we saw that our purchasing power is really down. And nobody gets any raise, family been hurt,

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and we have to really live in a tight, tight budget.

I really understand and I'm for the intention and for the purpose for which this taxes have been implemented, because two of my kids, they went to preschool and they did well. However, Mr. President, along with the rest of the team, I think the process and the way we do it, it's hurting us tremendously. And I would recommend -- because I love the City. I've been living in the City for 16 years, and I would not like to see our city is going down just because of a bad decision.

And, furthermore, I believe, I strongly believe, that with the right leadership and with innovative thinking, we can really find other ways to really raise small revenue that can help us and the change that we need to make the City a better city, to make the City a very competitive city, because we have a great city. And we are with you and we would

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like to ask you if it's possible to reconsider this taxes.

And thank you.

COUNCIL PRESIDENT CLARKE: Thank you, sir.

(Applause.)

COUNCIL PRESIDENT CLARKE: Wait a minute. Let him sit down.

Go ahead. I'm sorry.

MR. MENCIA (through Mr. Suarez): Good afternoon. My name is Washington Mencia. I'm a community leader of the 4205. It's a group that supports the democratic party. We're a group of volunteers to try to compete with the large enterprises that supports certain politics.

I have seven commercial store owners. They came and approached them with the taxes. We have seen ourselves obligated to sell our business.

What results from the person buying it, the people who are buying it, they're denying the new permits coming on

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board, and this is what the problem I have.

COUNCIL PRESIDENT CLARKE: Thank you. Thank you so much for your testimony.

(Applause.)

MR. SUAREZ: Mr. President, City Council, thank you for an opportunity. My name is Fernando Suarez. I'm an accountant for 30 years here in the City of Philadelphia at the street level, at the mop-and-pop grocery store, bar, restaurant level. So imagine where you guys were 30 years ago. I've been around a long time. And since I'm their accountant, they give me a decent idea of what's happening every single day.

I personally took, since the last time we spoke, a walk from store to store. I visited personally 45 stores, and my crew of six people visited 210 stores. I have about 40 videos. I have over 3,000 signatures. In the eight days, the same exact things happen. The

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same exact words happen. Our business is down 30 to 40 percent. And the problem here is, I asked them, So if this continues for two months, what's going to happen? And their eyes just opened up. They didn't think that far in advance. And I said fine. Okay. What would happen?

They said, Well, if that's true, then I'm going to have to lay off some people.

I go, Great. Okay. Then what would happen a year from now when this tax continues?

They all pulled back and their eyes opened up even further and said, Well, I'm going to have to sell my store and I'm going to have to give the keys to the City of Philadelphia, because I don't have any value to it.

I could tell you all these people, what they said. I have it written down. I have names, addresses, telephone numbers, e-mails. It is very

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ugly out there. If it was only, City Council, if it was only that this was one tax and if we had a normal economy, things would be fine. Okay. We need to find some resources.

Great. I propose different resources. I do have some solutions. They're pretty much pretty simple. But we're seeing an economy that's going to be horrific in the next year, and this tax is the nail on the coffin.

The entire United States is looking at Philadelphia. Philadelphia is always the first. It's always the best. And we have an example here, we have a chance to change a lot of different things with your help.

This tax is abusive. It's double taxation. This tax doesn't take in mind the store owner, how hard they work or the amount of hours they work and what they do for the community. These are community leaders. These are City block leaders, where they're respected.

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We have half the City of Philadelphia on public assistance. These are the people that connect them to their milk. They respect them. They listen to them. And we have an opportunity to do great things, but if we destroy the corner City stores, Walmart, Comcast, CVS, Rite Aid, which do not live, reside or spend money in this city, will leave. We will leave. The store owners will leave.

Personally I have over 400 businesses that pay me on a monthly basis. Most of them are grocery stores. I represent 1,000 grocery stores. I live them. I feel them. I understand them. And I went an additional and spent a whole week out there with them. I invite every single Councilman to go to two or three stores themselves, go out there, hit the street, and ask them. You don't have to hear it from me or from all the people here. Go out there and ask them, you directly.

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This is going to destroy the City very quickly. And there are solutions. One of the solutions I propose is take existing businesses and add auditing. The City of Philadelphia does not properly audit. And you will find the money, because the money is there. Okay. In all services. Not only business privilege taxes and net profits taxes, but in all types of taxes. If the City disciplines themselves to collect the tax that's properly due, you will find it.

COUNCIL PRESIDENT CLARKE: Thank you, sir. Thank you for your testimony.

(Applause.)

THE CLERK: Joselito Vina, Luis Corcino, Jose Espinal.

(No response.)

THE CLERK: Enaro Melendez. Washington. I don't have a last name for Washington. Tiffany Green.

(Witnesses approached witness

table.)

THE CLERK: Mike Zallie.

SERGEANT-OF-ARMS: We got three.

MS. MELENDEZ: Hello. My name is --

COUNCIL PRESIDENT CLARKE: Hold on one second, ma'am. Let the last person come up.

Okay.

MS. MELENDEZ: My name is Enerolina Melendez and I've been in the City of Philadelphia since 1991, and I own a small business on North Philadelphia, and I get up every day 6 o'clock to make it to the store, and every morning my heart is break because when I see the kids, they put their soda on top of the counter and I say, Listen, you don't have enough money to buy it. They sometimes -- I hear all kind of things every morning, from parents cursing and they say this is ridiculous, and business is going down. I don't know

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for how long we can stay there, because 40 percent or -- I could say 40 percent or more the sales is dropping.

Right now we working only two people at the store, because the store doesn't make money to hire anybody else. And I would like the City of Philadelphia to help, to see us as people who are cleaning, who are being supporting this neighborhood where it's depending only on food stamps.

Thank you.

COUNCIL PRESIDENT CLARKE: Thank you for your testimony.

(Applause.)

MR. ESPINAL: Hi. My name is Roberto Espinal. I live in Philadelphia around 15 year. I'm very happy for stay in Philadelphia, because I'm living great. I'm living with my family. I support my family in my country. I suppose some community was me at my store, like Parkside community. I have a couple store. I still have a couple

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store in 15 year in Philadelphia.

For now my real thing sometimes that how the City of Philadelphia know they lose the business, because New Jersey, Delaware or any county, Montgomery County, they fine. They looking fine, the people in this way. But where my store now, I shut them down and close one of my store on 52nd and Lancaster, because when I'm trying to thinking this going to be good store, they never going to sell more than 300 a day and 350. When they come in the soda tax, they going down around 200 and say, oh, my God, I'm spending more than 90,000 in there. How I can go in now? Now I'm thinking I have to apply it to the owner, because he bring me to court for the lease. I have to continue pay the lease because my store is going down, because it's no business.

Hopefully soon anybody that can concern for putting together for this community for the City of Philadelphia,

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the only city -- they can leaving the lease. They can leave it however you want to leave it, but thinking about it all the communities why, no matter how it's going to be (unintelligible), but hopefully soon the situation is going to be fine.

Thank you.

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

(Applause.)

MS. GREEN: Good afternoon. Good evening.

COUNCIL PRESIDENT CLARKE: Good evening.

MS. GREEN: Actually, I came to talk about tax appeals, because that's what was on the list.

COUNCIL PRESIDENT CLARKE: That's fine.

MS. GREEN: Okay. Great. It does tie in to what you guys are talking about.

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However, I came to talk about the tax appeal process, and I think that it needs to be addressed by City Council. Okay? It is absolutely disgraceful how people have to go to four different departments regarding to deal with tax appeals or tax assessments. With the BRT you have to go down to Tax Revenue and MSB building. Then you have GRB and then you have another department. I can't quite think of the name, at 100 South Broad Street. You have four different departments. Okay? No Internet connection among none of them. Okay? They all have -- they all have four different types of departments, and no one has connecting to the other departments to find out what is going on those departments.

They want to send you down there and have you walk down there or go down there and find out for yourself. When you get down there, then each department has different types of

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assessments on their computer for your particular properties. Okay? This is ridiculous, because at this modern time, it should be all well connected where each department can look and see what the actual taxes are.

Then on top of that, people are complaining because if their taxes are delinquent, now the City has went there and put on the particular computer that the property is going into tax -- it's under GRB and it may be going to court, and at that particular point, it's giving the developers a chance to take a look at people's properties to know that they're going into court. You didn't have that before, and now with this particular law on the books that allows anyone to take people's properties to Sheriff Sale if they owe more than $800, that needs to be addressed too, because someone should not be able to take your house to Sheriff Sale by paying a fee to take your house to Sheriff Sale like that. It needs to

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be a process that needs to be kind of long, drawn out.

I ran into quite a few people down at the Prothonotary Office who are appealing their houses going to Sheriff Sale, and they didn't even know their house was going to Sheriff Sale. So this is the issue that needs to be addressed.

Also, if you appeal, you have to wait nine to ten months before you go in front of the appeal process. Then when you get there, then you're arguing and debating against actual lawyers, not -- people who are lawyers at this particular point.

I'm going to continue on because this needs to be addressed.

Against lawyers who don't really want to reduce or work with you regarding reducing your income -- your house taxes at that particular point.

Also, after you get -- if you do get it reduced, you only get 30 days to pay off the -- to pay it off in full,

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and at that particular point, they want to assess you with another 15 percent tax at that point. So if you owe like 700, 800, then you jump up to 950 based on 15 percent tax, and then when you go over to GRB, GRB wants to add on penalty and interest and lien fees and attorney fees. So now you're all the way up. Even if they take off penalty and interest, you're being double taxed by the 15 percent and the penalty and interest of GRB.

Also, if you increase the taxes but yet you allow the developers to continue to build market-rate houses over the counter by-right, but yet you want to reassess yearly. It should not be a reassess yearly, because you continue to reassess yearly at that particular point, people taxes are constantly going up, up, up. They can't seem to get -- I'm going to finish it up. They can't seem to really catch up. They're constantly behind. And like these people said,

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we're dealing with a city which have a large low-income community. It is very hard for them.

One more other thing I just want to --

COUNCIL PRESIDENT CLARKE: You keep saying one more.

MS. GREEN: I understand that, but this is important.

COUNCIL PRESIDENT CLARKE: Tiff, you got two minutes. You're working on number four.

MS. GREEN: Thank you, Councilman.

COUNCIL PRESIDENT CLARKE: No, no. I'm not saying you have two minutes. I said you had two minutes. You've used your time, so you got to --

MS. GREEN: I'll finish up.

COUNCIL PRESIDENT CLARKE: You keep saying you got to finish it up, but you keep going on.

MS. GREEN: I'm finishing up.

Real quick, if you have -- if

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somebody leaves a house or you have two houses, then you're not qualified for LOOP. That needs to be addressed.

And, finally -- we'll talk about it more. I'll come back, but I just wanted to put this on the record. I think it needs to be assessed and needs to be looked at. Okay?

COUNCIL PRESIDENT CLARKE: Thank you.

MS. GREEN: Thank you. You're rushing me.

(Applause.)

COUNCIL PRESIDENT CLARKE: All right. So we called out a number of names that we didn't get a response. So we're going to go through -- is someone here?

THE CLERK: Is that Mike Zallie?

MS. ZALLIE: Yes.

THE CLERK: Lawrence Almond, Wayne Byman, Ericka Brown, Lucien Jacqques, Miguel Medrano, Jose Gomez,

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Elisabeth Rodriguez, Luis Corcino.

(No response.)

COUNCIL PRESIDENT CLARKE: Okay. Thank you.

MR. ZALLIE: How are you? My name is Mike Zallie. I'm with Shop Rite. My family has been born and raised in Philadelphia. My grandfather started a corner store. He started a corner store, which was able to build it, become a member of Wakefern, which is now Shop Rite.

The soda tax is just another tax that is a burden which ultimately hurts the consumer. And Philadelphia I understand is trying to grow jobs, right? And they're going about it the wrong way. The tax hurts our bottom line, and it has increased our expenses.

I urge you to rethink the soda tax, because if it's not this tax, it's going to be another tax. And you know that businesses are unable to grow. It is impossible for people to have an

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entrepreneurial spirit in the City of Philadelphia if you continue to raise the taxes, along with the regulations. The regulations and taxes are impossible. Who in their right mind would want to start a business in Philadelphia with the amount of regulation and taxes in today's world?

So I really -- and, you know, it hurts the consumer. The lower income people of Philadelphia are the people that get hurt, the people that cannot go to Montgomery County, right, go outside the City of Philadelphia. But we're for those people. We're trying to help those people, but it doesn't seem as though we are, because they're the ones that are left with the real burden that's come out of their pocket. Their kids can't afford a soft drink because the City is trying to dictate what is good for them.

I don't know. I believe that you need to rethink this tax, and I really hope you do. We support you.

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COUNCIL PRESIDENT CLARKE:
Thank you.

MR. ZALLIE: Thank you, Councilman Clarke.

COUNCIL PRESIDENT CLARKE:
Thank you so much for your testimony.

(Applause.)

COUNCIL PRESIDENT CLARKE: We appear not to have anyone else on the witness list. That's it?

I want to thank you all so much. We do hear you. We understand the challenges. This was a tough one. It was a tough vote. You get elected to make tough decisions. So hopefully somewhere down the line we can be in a position to mitigate some of the challenges that you're experiencing, but I really appreciate -- you got one more?

Come on, sir.

MR. STELMACH: I was under the impression that my name was on the list, so I would like to just take the two minutes.

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COUNCIL PRESIDENT CLARKE:
Sure.

(Witness approached witness table.)

MR. STELMACH: Good afternoon.

COUNCIL PRESIDENT CLARKE: Just state your name for the record.

MR. STELMACH: My name is Mike Stelmach. I am a lifelong Philadelphia resident, grew up in the City of Philadelphia in the Olney section, currently live in the Somerton section of Philadelphia. My four kids were raised in the public school system. My wife is a school teacher in Philadelphia currently, taught at 28th and Cecil B. Moore for 13 years and is currently in Northeast Philadelphia.

I will tell you that this is a big burden on both myself and my family. I've been with Canada Dry for 27 years, and I never thought that there's a possibility that I may not have a job. You know, we look here, we say this is

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big, bad soda company. You know, big, bad soda company last time I looked was, you know -- we're entrepreneurs. They have a right to make their money. This to me is a dictatorship by the City of Philadelphia. Who is being hurt are these people back here. These are middle-class people trying to make a living that, like myself, may not have a job.

I was in control -- I'm in control of 80 drivers prior to this tax. I am currently down to 64 because of layoffs. Try having that uncomfortable conversation with a driver and other personnel within our company that you no longer have a job here, not because of disciplinary action, because the City of Philadelphia has imposed this tax that is taking away their livelihood.

It's very disappointing, and I would hope that Council, you know, revisit this and looks at this and realizes it's not the big, bad soda

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company. It is the ownership group, the entrepreneurs, and these people behind me that make this city what it is and made this city a proud city that I don't think is anymore.

I'm on the verge of looking to move out of the City. I've been in this city for 48 years. I don't want to leave the City of Philadelphia, but you're forcing me out. I'm right on the border, and like other people have stated in here, it's very easy for me to shop the borders. People that are low income do not have a car, are on food stamps, want a beverage, do not have that luxury that I have that can go outside the borders and are forced on this very unfair tax.

Again, I would ask City Council to please look at this and think of the ramifications. This was a great city that is going in the wrong direction. You have the power to fix this, and I really hope that as a group, we can come up with alternate solutions other than a

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beverage tax, a cigarette tax, and the sales tax.

People are filling their baskets. When they're leaving the City of Philadelphia, they're not just going there to buy soda. They're filling their baskets with everything else, and that's taking away the sales tax in the City of Philadelphia as well.

So I please ask you to reconsider.

Thank you.

COUNCIL PRESIDENT CLARKE: Thank you.

(Applause.)

COUNCIL PRESIDENT CLARKE: Thank you for your testimony. And I can tell you, the City Council of Philadelphia, speaking on behalf, we don't view you all as the big, bad soda company. You're hard-working men and women, in large part citizens of the City. So that's not our characterization of your industry.

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So, again, I want to thank you all for coming down this evening. Thank you for your testimony. We have heard you. Thank you so much.

This concludes the public testimony. This Committee will stand in recess until Wednesday, May 10th, 2017, 10:00, at which time we will reconvene in Room 400, City Hall.

Thank you all very much.

(Committee of the Whole recessed at 6:10 p.m.)

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CERTIFICATE

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

MICHELE L. MURPHY
RPR-Notary Public

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