COUNCIL OF THE CITY OF PHILADELPHIA

COMMITTEE OF THE WHOLE

Room 400, City Hall
Philadelphia, Pennsylvania
Tuesday, April 23, 2013
10:35 a.m.

PRESENT:

COUNCIL PRESIDENT DARRELL L. CLARKE
COUNCILWOMAN CINDY BASS
COUNCILWOMAN JANNIE BLACKWELL
COUNCILMAN W. WILSON GOODE, JR.
COUNCILMAN WILLIAM K. GREENLEE
COUNCILMAN BOBBY HENON
COUNCILMAN CURTIS JONES, JR.
COUNCILMAN JAMES KENNEY
COUNCILMAN DENNIS O'BRIEN
COUNCILMAN DAVID OH
COUNCILMAN BRIAN J. O'NEILL
COUNCILWOMAN BLONDELL REYNOLDS BROWN
COUNCILMAN MARK SQUILLA

BILLS 120338, 120339, 120651, 130123, 130141, 130142, 130150, 130163, 130178, 130179, 130180, 130181, 130182, 130183, and 130254
RESOLUTION 130190

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VOLUME II

COUNCIL PRESIDENT CLARKE: Good morning. This is a public hearing of the Committee of the Whole regarding Bills No. 120338, 120339, 120651, 130123, 130141, 130142, 130150, 130163, 130178, 130179, 130180, 130181, 130182, 130183, 130254, and Resolution No. 130190.

Mr. Decker, would you please read the titles of the bills and resolution.

CHIEF CLERK: Bill No. 120338, entitled "An ordinance amending Section 19-1307 of The Philadelphia Code, entitled 'Deferrals of Real Estate Tax,' by further providing for certain deferrals of payment of a certain portion of Real Estate Taxes due the City of Philadelphia or the Philadelphia School District, all under certain terms and conditions"; and

Bill No. 120339, entitled "An ordinance amending Title 19 of The Philadelphia Code, by adding a new Chapter 19-2900A, entitled 'Special Real

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Estate Tax Provisions for Low Income Taxpayers,' providing for credits against real estate tax for certain low income taxpayers, under certain terms and conditions"; and

Bill No. 120651, entitled "An ordinance amending Chapter 19-1300 of The Philadelphia Code, entitled 'Real Estate Taxes,' by reducing the amount of real estate taxes to be exempted for certain improvements to, or construction of, certain residential, commercial, industrial or other business properties; and by reducing the duration of such exemptions"; and

Bill No. 130123, entitled "An ordinance amending Section 2-305 of The Philadelphia Code, entitled 'Office of Property Assessment; Chief Assessment Officer; Powers and Duties,' by providing for standards for tax exemptions and for documentation requirements"; and

Bill No. 130141, entitled "An ordinance amending Chapter 19-2900 of The

Philadelphia Code, entitled 'Senior Citizen Special Tax Provisions,' by providing for those circumstances where a participant in the tax freeze program authorized by that Chapter would owe less taxes as a result of a reduction in the tax rate or the assessed value of the taxpayer's property but for his or her prior enrollment in the program"; and

Bill No. 130142, entitled "An ordinance phasing over a period of years the effects of the actual value initiative and authorizing real estate taxes for the City of Philadelphia and the School District of Philadelphia for Fiscal Year 2014 and thereafter by amending Chapter 19-1300 of The Philadelphia Code, entitled 'Real Estate Taxes,'; providing for a tax and tax rate on real property; and by amending Chapter 19-1800 of The Philadelphia Code, entitled 'School Tax Authorization,' 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, and providing for a tax rate"; and

Bill No. 130150, entitled "An ordinance authorizing real estate taxes for the City of Philadelphia and the School District of Philadelphia at a combined rate of 1 percent for Fiscal Year 2014 and thereafter, by amending Chapter 19-1300 of The Philadelphia Code, entitled 'Real Estate Taxes,' to provide for a tax and tax rate on real property, and by amending Chapter 19-1800 of The Philadelphia Code, entitled 'School Tax Authorization,' to further authorize the Board of Education of the School District of Philadelphia to impose a tax and tax rate on real estate within the City of Philadelphia"; and

Bill No. 130163, entitled "An ordinance amending Title 19 of The Philadelphia Code, entitled 'Finance, Taxes and Collections,' by amending Chapter 19-1300 of The Philadelphia Code,

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entitled 'Real Estate Taxes,' by providing for certain deferrals of payment of a certain portion of Real Estate Taxes due the City of Philadelphia or the Philadelphia School District, for owner-occupied properties that are the owner's primary residence, with a limitation of five years"; and

Bill No. 130178, entitled "An ordinance to adopt a Capital Program for the six Fiscal Years 2014 through 2019 inclusive"; and

Bill No. 130179, entitled "An ordinance to adopt a Fiscal 2014 Capital Budget"; and

Bill No. 130180, entitled "An ordinance adopting the Operating Budget for Fiscal Year 2014"; and

Bill No. 130181, entitled "An ordinance amending Chapters 19-1300 and 19-1800 of The Philadelphia Code, entitled, respectively, 'Real Estate Taxes' and 'School Tax Authorization,' by establishing a tax rate for City real estate tax and authorizing and establishing a tax rate for School District real estate tax; and by revising the homestead exclusion; and

Bill No. 130182, entitled "An ordinance amending Chapter 19-1800 of The Philadelphia Code, entitled 'School Tax Authorization,' by amending Section 19-1806, entitled 'Authorization of Realty Use and Occupancy Tax,' to further authorize the tax and to set the rate for such tax"; and

Bill No. 130183, entitled "An ordinance amending Chapter 19-1500 of The Philadelphia Code, entitled 'Wage and Net Profits Tax,' by revising certain tax rates"; and

Bill No. 130254, entitled "An ordinance phasing over a period of years the effects of the changes in real property assessments determined by the actual value initiative and authorizing real estate taxes for the City of Philadelphia and the School District of

Philadelphia for Fiscal Year 2014 and thereafter by amending Chapter 19-1300 of The Philadelphia Code, entitled 'Real Estate Taxes,'; providing for a tax and tax rate on real property; and by amending Chapter 19-1800 of The Philadelphia Code, entitled 'School Tax Authorization,' 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, and providing for a tax rate"; and

Resolution No. 130190, entitled "A 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 2014 through 2018, and incorporating proposed changes with respect to Fiscal Year 2013, which is to be submitted by the Mayor to the Pennsylvania Intergovernmental Cooperation 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, Mr. Decker. At the appropriate time, I am going to nominate you for the Chief Clerk Hall of Fame, sir. Great.

Just for the record, I would like to announce that at this time Bill No. 130123 is being held at the call of the chair at the request of the bill sponsor.

We would now like to ask the Revenue Department to come forward.

(Witness approached witness table.)

COUNCIL PRESIDENT CLARKE: Good morning, Commissioner.

COMMISSIONER TOLSON: Good morning, Council President Clarke and members of City Council. To all of you, good morning. I'm Clarena Tolson, Commissioner of the Revenue Department. I'd like to take a moment to just summarize our budget testimony for today.

The General Fund shows a net increase of $1.1 million from Fiscal '13, primarily to fund 18 additional positions in support of the delinquent tax collections, while the Water Fund shows an increase of $370,000 for salary adjustments for non-reps and exempts.

Our OEO participation remains high, with close to 40 percent for Fiscal '12 and similar participation anticipated in Fiscal '13 and '14. In addition, the Department continues to maintain a diverse staff, with over 30 percent composition of females and 30 percent minorities on the senior management team, with a total composition for our department of 76 percent minority and 75 percent being female.

This year, we're working to improve our cashiering system to replace outdated technology, and this will help us to deposit our revenues to the bank more quickly.

For the second year in a row, the Department has mailed notices to all first-time past due property owners warning of the impending lien on their properties and other enforcement actions that will take place if they do not pay their real estate taxes in full.

We also should note that now we have two new collection firms under contract. One firm will make early outbound calls to delinquent taxpayers and the other will make outbound calls for delinquent water and sewer customers.

In partnership with L&I, we are able to secure liens on properties with code violations so that they can be brought to Sheriff Sale for quickly and without any other claim. We've established an MOU with L&I to allow Revenue to suspend the commercial activity licenses for taxpayers who are delinquent and to issue cease and desist orders to close unlicensed businesses.

The Water Revenue Bureau with the Water Department has moved to a new cloud-based phone system that has eliminated the busy signal for callers into the system, while providing for the opportunity for the caller to ask for a call back should they choose not to wait in line for a response. Additionally, the Water Bureau is working on an outbound calling campaign implementing a Municipal Court warning letter project.

I'd like to add, finally, that the Department more recently has unveiled a more user-friendly website that will help individuals and practitioners to better navigate information services available to them. We submitted two bills to City Council related to interest and penalties, and we believe that these bills will enhance our collection and delinquent tax abilities by removing the administrative and enforcement burdens to the City. And, lastly, as we move into

Fiscal '14, the Department continues to explore and develop delinquent collection strategies, which will include advanced technology, increased enforcement, promoting education of our citizenry and outreach, and more fully utilizing private collection agencies in collaboration with various departments in the City, including L&I and the Sheriff's Department.

This concludes my testimony or my comments on testimony. I stand available for questions from the members of the body.

COUNCIL PRESIDENT CLARKE: Thank you very much, Commissioner. A couple of quick ones and then members have a number of questions.

Your additional 1.2 million that you're requesting for '14 to provide the hiring of 18 additional positions, can you talk to me about how the Department plans on implementing an improved collection strategy, just generally.

COMMISSIONER TOLSON: Yes. So the people that will be hired in primarily '13-'14 that we're looking at will allow us to work better within our Law Group. That's internal to the Water Revenue -- internal to the Revenue Department. The expectation is that we're going to go to court sooner for delinquencies, that we're also going to go to Sheriff Sale sooner.

As the strategy for our group, one thing that's going to be very important to us is to look at our delinquencies not as a general body but instead try to score and class them based upon our expectation of payment and the returns that may be received from them. So the staff that we will be adding to our group will be helping primarily in Law, in our Law Group, but additionally will be helping within our customer support group, the call centers.

COUNCIL PRESIDENT CLARKE:

Okay. Also in your testimony you talked about securing a vendor to upgrade the current cashiering system, which will allow the Department to deposit revenue to the bank more quickly. Is that going to increase revenues at all, the amount, or it just gets the anticipated revenues in the bank quicker?

COMMISSIONER TOLSON: The system that we have now is very antiquated and there is no back-up system for it. So our need to move to a system that will allow us to get checks to the bank more quickly will address the need of us holding checks for significant periods of times. It, in and of itself, will not allow for additional revenues, but it is a necessary system in terms of having modern processing.

COUNCIL PRESIDENT CLARKE: Also in your testimony you talked about existing provisions that allow taxpayers to get some levels of relief, and particularly the senior citizens tax freeze program, and we've always asked the question -- and we probably have better information now -- about how many seniors actually don't take advantage of that program that are eligible, because I understand last time around, it was approximately 11,000 seniors who actually applied for and received assistance from that program. But in a city as large as this city, I have to believe that there are more seniors than that. Do we have an accurate number --

COMMISSIONER TOLSON: Off the top of my head --

COUNCIL PRESIDENT CLARKE: -- how many people could be eligible?

COMMISSIONER TOLSON: I don't know how many could be eligible, but I do know that Pennsylvania has a very large age population. That is a fact about us. Compared to Florida, we may have as many, if not more. And I would certainly agree with you that we need to do more to reach some of our participants or possible participants. Presently, I think our number is 15,690 participants in the senior support program, senior assistance program.

COUNCIL PRESIDENT CLARKE: Is that last year, 15,000?

COMMISSIONER TOLSON: Yes. Currently. Currently we have 15,690. I'm looking for my notes on that.

But in any event, I think regardless of what that number is, there's certainly a lot more that are eligible for the program and that we probably need to do more with regard to outreach to address that. One of the people that we're trying to bring on board will be somebody who can do just that with regard to our public outreach and public education efforts.

COUNCIL PRESIDENT CLARKE: All right. You say here you're going to be working with OPA, obviously, relatively closely.

COMMISSIONER TOLSON: Yes.

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COUNCIL PRESIDENT CLARKE: The fortunate -- and maybe I shouldn't talk about it. I don't want to jinx it, but apparently yesterday or the day before yesterday, three of the measures passed the Urban Affairs Committee in the House. One of them was the gentrification bill and the other one is the tax lien enhancement program.

Have you taken a look at that particular provision or your department? Because I understand this is only your second day.

COMMISSIONER TOLSON: Yes, this is my second day on the job.

COUNCIL PRESIDENT CLARKE: In anticipation of the passage of that bill, have we put together a process that will allow us to take advantage of a very, very aggressive enhancement program for lien sale?

COMMISSIONER TOLSON: I think that we're looking forward to support from our State Legislature to provide tools that will allow us to do all that we can do. There's certainly some restriction limitations. I can't say that today I'll be prepared to speak in detail about them, but certainly it will be in time I'd be willing to do that with you.

But we're supportive of all efforts to allow us to address things such as wage garnishments and giving us the ability to place --

COUNCIL PRESIDENT CLARKE: I don't think that one is teed up. I'm not sure that's going to be teed up there.

COMMISSIONER TOLSON: I do understand --

COUNCIL PRESIDENT CLARKE: What I'm asking -- it's your second day. We've known about this lien enhancement bill for quite some time.

COMMISSIONER TOLSON: Yes.

COUNCIL PRESIDENT CLARKE: We actually worked with the -- I know members of Council worked with the

General Assembly to craft that legislation. So I guess my question is, in anticipation of hopeful passage of that bill, have we put together a program or a strategy to enact that legislation on a local level on a very aggressive question?

COMMISSIONER TOLSON: I'm sorry. I misunderstood your question. The Law Group within your department has been working diligently to anticipate the legislation that may be coming forward and to also be more creative in terms of responding to that legislation and other legislation that may come down the pike with us. So, yes, we are looking to --

COUNCIL PRESIDENT CLARKE: Is there a person on your staff that is designated to --

COMMISSIONER TOLSON: I don't know that we have a single designee for the legislative issues, but in terms of our legal group, Frances Ruml -- I'm sorry.

MS. BECKLEY: Frances Ruml Beckley.

COMMISSIONER TOLSON: Frances Ruml Beckley. It's my second day on the job. Forgive me for not remembering last names.

COUNCIL PRESIDENT CLARKE: No. I'm giving you some real soft balls here.

COMMISSIONER TOLSON: And that was a tough one, remembering somebody's name.

COUNCIL PRESIDENT CLARKE: I understand. But I got to tell you, on this one, as many soft balls as I'm going to pitch, I'm really going to need to hopefully have you have whoever has been working on that particular provision. Because we had a series of hearings in Council sponsored by the Freshmen 6 about tax collections, and that particular bill was something that, working in conjunction with the General Assembly, was crafted quite some time ago.

So I guess, again, I'm going to

ask you, if somebody wants to volunteer who has been working on that particular provision, because I'd like to see us, frankly speaking, day one, as soon as we get the enabling legislation, move towards our process to allow us to go after liens in a very aggressive way. We think that's a very, very important provision. So, again, I want to ask you, is there somebody here --

COMMISSIONER TOLSON: Yes. Frances Ruml Beckley.

COUNCIL PRESIDENT CLARKE: Are they here?

COMMISSIONER TOLSON: She's here right now.

COUNCIL PRESIDENT CLARKE: Can she come up.

COMMISSIONER TOLSON: And I would say that, Council, we would stand ready to work with you and address the issues. Additionally, I think that just know that the tone of cooperation will be present in our department, and we look forward to working with Council to address some concerns that you've raised, to address creative ideas and approaches that you have. I think the Revenue Department certainly is here to collect money, but at the same hand, there's opportunity for us to collaborate and maybe look at our business in a way that we have not looked at it historically.

(Witness approached witness table.)

COUNCIL PRESIDENT CLARKE: Yeah. I mean, your work precedes you. I mean, personally I can speak for myself. I've had the opportunity to grow up with you in government, so I know what you're about. I know you're serious, you're a great manager. So I anticipate that you as the Revenue Commissioner will work with Council the way you worked with Council as the Streets Commissioner. So I have no doubt in my mind. But from a policy perspective, there are certain things that we need to have enacted sooner. So if you can please just kind of tell me where you are with that.

MR. BECKLEY: Yes. Good morning. I'm Frances Ruml Beckley. I'm Chief Counsel to the Revenue Department, and I want to make sure that I'm answering exactly the question you're asking. I think you're asking us about the legislation pending before the General Assembly that allows us to transfer liens from Philadelphia to other counties in Pennsylvania?

COUNCIL PRESIDENT CLARKE: Correct.

MS. BECKLEY: And if you're asking about that, the way we anticipate --

COUNCIL PRESIDENT CLARKE: Multiple properties.

MR. BECKLEY: Right; multiple properties within Philadelphia or in any other county in Pennsylvania.

COUNCIL PRESIDENT CLARKE: Correct.

MR. BECKLEY: And the specific provision that we have in the revenue collection strategy to take advantage of that, anticipating its passage, is two new positions in the Execution Unit of the Law Group, who would be responsible -- it wouldn't be all they would do, but they, under the direction of Anne Whitcombe, who is the senior attorney in charge of that group, would be responsible for moving those liens in cases where the size of the lien justifies the additional effort.

Did you also want me to talk to the -- but that's the right question or do you want to talk about the Green bill?

COUNCIL PRESIDENT CLARKE: What I need to know -- and you've kind of answered that question -- is there someone responsible or some people responsible for aggressively implementing that particular provision? You said that -- I don't necessarily want you to tell me how because I don't want to

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telegraph to those people who feel that they don't need to pay taxes so they can develop a loophole or a strategy to get around before we actually implement the --

MR. BECKLEY: One of the best results of our new relationship with the Revenue Department, which was started when my position was created, has been an increased understanding within the Tax Group in the Law Department that you're not -- it doesn't matter that you're a great lawyer and you got the judgment. If you don't collect that judgment and you don't bring the money home, you really haven't accomplished anything. And that sense has been imparted to our group, and our increased collections in Fiscal '12 over Fiscal '11 -- we went from 100 million in Fiscal '11 to 120 million in Fiscal '12 -- reflect that new seriousness and understanding, which I think leadership in the Revenue Department has given us.

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COUNCIL PRESIDENT CLARKE: Okay. Thank you. We'll have a followup off the record, because I don't want to telegraph what you guys are going to do.

The Chair recognizes Councilman Greenlee.

COUNCILMAN GREENLEE: Thank you, Mr. President.

Good morning, Commissioner.

COMMISSIONER TOLSON: Good morning.

COUNCILMAN GREENLEE: I certainly second all the comments that the Council President said about all your work with the City over the years. It's good to have you here.

I'm sorry. I got distracted for a second. I know you were talking to the President about the 18 positions, new positions, that are going to get hired.

COMMISSIONER TOLSON: Yes.

COUNCILMAN GREENLEE: Is this in connection with the revenue czar issue? Have you been filled in on --

because the previous Commissioner when he was here didn't quite know how that was all going to fit in with his department. Have you had a chance to have any discussion about that?

COMMISSIONER TOLSON: The Collections Officer?

COUNCILMAN GREENLEE: Right. Right.

COMMISSIONER TOLSON: Yes.

COUNCILMAN GREENLEE: Revenue Collection Czar. I used the wrong terms.

COUNCIL PRESIDENT CLARKE: No, because there is also some other discussions, so I wasn't sure which one you were talking about.

So the Collections Officer, yes, Tom Knudsen, yes, we are working and I'm looking forward to that collaboration. I think that we're going to make an excellent team with regard to gaining more money for the City. I'm not sure who is going to be the heavier hammer, but I think we're both going to bring what we have to the table to get what we can.

One of the things that I'm impressing upon staff that they need to understand why we're doing what we do, significant portions of our funding goes to the School District. We need those funds in and we need them in as quickly as possible, and we're going to do our level best to make that happen.

So the collaboration is not only with something such as -- with people such as Mr. Knudsen, but also with agencies such as the Sheriff's Department, License and Inspections, Streets Department, and other entities that can allow us to leverage what we have.

COUNCILMAN GREENLEE: And collaboration is a key, obviously.

COMMISSIONER TOLSON: Yes. We don't need to operate in a silo, because I think once we start to put together the resources of various departments, we'll see that we have more tools than we may think that we have and we'll be able to leverage. I give an example of -- and I'll just use as a general simple example. But if we have, let's say, valet parking zones and people don't pay their valet parking taxes, then we should just ask the Streets Department to remove the signs while we debate --

COUNCILMAN GREENLEE: And you know how the Streets Department works pretty well.

COMMISSIONER TOLSON: That's right. The Streets Department works pretty good, last I heard it, and it's probably even better now, two days later. The man in charge there now, he's pretty awesome.

COUNCILMAN GREENLEE: Yes. We agree.

And I know, again, being there, you might not be familiar with what I'm talking about, but I've talked to your department. Until a couple years ago, I understand people could come in particularly with small business tax issues and get help filling out the forms.

COMMISSIONER TOLSON: Yes.

COUNCILMAN GREENLEE: We're told that that's not being done anymore.

COMMISSIONER TOLSON: Yes.

COUNCILMAN GREENLEE: And particularly like we heard from a couple older people that might have an extra apartment and never quite knew how to do it. It might only have taken a couple of minutes. Could you give some thought about why or if it's possible to reinstitute that, because here's somebody with a check ready to pay, but they can't quite figure out how to fill out the forms.

COMMISSIONER TOLSON: You're raising an important point, Councilman. We now have that process online. And we don't offer the return assistance that we used to offer. I think it is something that we will have to kind of analyze what the impacts were after a year of not doing it to determine whether or not we may have to go back into that business and maybe do it a different way.

Certainly the issues were a matter of resources. I mean, the resources that we allowed to do that, then we didn't have resources on the street doing other things with regard to audits and enforcement. So to the extent that we can accommodate those who may be needing in a way that is helpful, we will certainly look at that, but it will be a matter of how we apply the resources.

COUNCILMAN GREENLEE: I understand.

COMMISSIONER TOLSON: But we will follow up on that issue.

COUNCILMAN GREENLEE: I appreciate you looking into that. And last question, again, knowing that you just got there, and I'm not certainly advocating this now, but do you have any thoughts about generally on the whole issue of an amnesty program? Again, I'm not talking about now, but just generally how do you feel about it?

COMMISSIONER TOLSON: Certainly amnesty programs have their place. The challenge is that we don't want to build any further culture where people feel that they cannot or don't need to pay their taxes because they're waiting for the next amnesty program to come through. The fact that we've had one within the last three years would highly suggest that we've had our time for amnesty and now it's time to do the followthrough that we suggested would happen with that amnesty program.

There was a wonderful amnesty program, and I certainly appreciate all the involvement of those who had some concern about people paying their taxes, but now in order to create a culture when everyone understands they have to pay their fair share in Philadelphia or we need to put amnesty behind us with regard to our taxes and now move on to making sure that people pay and pay appropriately.

COUNCILMAN GREENLEE: That's fair. I just wanted to throw that out there. Okay. Thank you.

Thank you, Mr. President.

COUNCIL PRESIDENT CLARKE: Thank you, Councilman.

The Chair recognizes Councilman Goode.

COUNCILMAN GOODE: Thank you, Mr. President.

Good morning, Commissioner.

COMMISSIONER TOLSON: Good morning.

COUNCILMAN GOODE: And congratulations.

COMMISSIONER TOLSON: Thank you, sir.

COUNCILMAN GOODE: I actually do not have a question. I have an information request regarding the CDC Tax

Credit Program. I'd like information on the total amount of contributions in tax credits since the inception of the program. That information is available with regard to the Job Creation Tax Credit Program in the annual report, but it is not available with regard to this tax credit program. So if you could forward that information through the Chair and also if we could just include that in next year's report.

COMMISSIONER TOLSON: Yes, sir.

COUNCILMAN GOODE: Thank you, Mr. President.

COUNCIL PRESIDENT CLARKE: Thank you, Councilman.

The Chair recognizes Councilman Oh.

COUNCILMAN OH: Thank you very much, Mr. President.

Good morning.

COMMISSIONER TOLSON: Good morning, sir.

COUNCILMAN OH: I'll start by

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saying that I too join in just the praise and admiration for your good work, and I know this is your only second day on the job, so you may not be able to answer some questions. I don't have that many. Unfortunately, I do have kind of a complaint -- well, actually it's not kind of a complaint. And it's more that I'm bringing it to your attention, and I do have a question.

One of the things that concerns all of us in government is when people complain about rude service. And I had a business owner who came to my office for help, because she had written a letter to the Revenue Department in September of 2012 and had not heard anything back. What she did not understand was why she was being charged U&O taxes when she filed a form which was the proper form for when a tenant does not pay their U&O taxes.

She did not have -- English was not her first language. She speaks

English. And so I sent my legislative aide with her to meet a supervisor at the Revenue Department. The supervisor, according to my legislative aide, who is a very nice person, was very rude to the woman, to the extent that my aide felt she had to say, Let her finish, she's trying to make her point, and was interjecting because of how badly she felt for the woman who was being berated by the supervisor. And the supervisor told her -- and this is the question for you -- that it is policy of the Revenue Department that Council cannot have representatives with constituents when meeting with people from the Revenue Department. So, first -- and you may not know the answer to that question -- is that a policy and, second, if so, is that your policy?

COMMISSIONER TOLSON: Thank you, Councilman. If I understand the question properly, one, I think certainly the citizen would be owed an apology with regard to being treated in the way they thought was disrespectful.

I would certainly say -- I'm not familiar with that policy as yet. I have not heard that. This is my first hearing of such an issue, and I would like to investigate if that is in fact a policy or if it was somebody's interpretation of how something should be handled.

I would say that generally my intent will be that the Revenue Department will be a superior department as to how it treats all of its customers, and that would be everyone who comes in in need of service and, quite frankly, it's also in terms of how we treat our employees. And I will look forward to working with our employees to make them as good as they can be and making our reputation superior in terms of how we treat people who come in and need assistance.

We're a very diverse city and

we need to be able to support them in all the ways that are necessary. So to the extent that interpretation services are necessary or to the extent that support during confidential dialogue may be necessary, we will look to evaluate what are the existing policies and then make them as good as they can be.

COUNCILMAN OH: Thank you very much. And I'm sure we all have a lot of confidence in you. I certainly do. So thank you very much.

COMMISSIONER TOLSON: Thank you.

COUNCILMAN OH: Thank you, Mr. President.

COUNCIL PRESIDENT CLARKE: Thank you, Councilman.

The Chair recognizes Councilman Henon.

COUNCILMAN HENON: Thank you, Mr. President.

Good morning, Commissioner.

COMMISSIONER TOLSON: Good

morning, sir.

COUNCILMAN HENON: It's good to see you up there in your new role. I wish you luck.

COMMISSIONER TOLSON: Thank you so much.

COUNCILMAN HENON: And Godspeed.

I wanted to follow up on a few questions. I did, for the record, receive the responses from our two-day delinquency hearings as a result of six resolutions that were put in. So we are collectively reviewing them currently as we are, and we plan on introducing some legislation and some good policy suggestions, and look forward to having discussions prior to that. Maybe we can continue to work together as we have and you have for many years over at the Department of Streets.

COMMISSIONER TOLSON: Yes.

COUNCILMAN HENON: So we look forward to that.

I want to mention a few things here. So in the past several years, you hear "economic downturn," buzz word, buzz word "tsunami," buzz word "sequestration," "fiscal cliff," "stimulus." Last year in this budget, my first budget, the buzz word was we live in "silos." So I'm sure that's been going on for a while. So this year is "collaborative." Everything has been -- we're working on collaborative efforts. And I point that out and I say it in gest and with a little humor to it, because I think it is so important that we have collaborative efforts where delinquents, as my colleague Councilman Greenlee pointed out, that the Revenue Commissioner -- well, let's just strike that. There was a statement made that Revenue wasn't a part of the new czar position and policies moving forward. So I'm very, very hopeful and look forward to a collaborative effort, not just with this body, because you have, you have, you get it and you know what it's like and how important it is to include Councilmembers and other departments into good policy, because good policy saves the City money and makes it more efficient.

So that's more of a statement than anything, but I like the buzz word of this year, on collaborative efforts in every department, including City Council and with the departments that are doing this as we move forward.

You had mentioned the IT bankroll system. My question is, is that from -- is that a capital improvement? I thought that the bankroll and payroll was one of the Administration's priorities from the IT -- from OIT, is that what it is?

COMMISSIONER TOLSON: This is a collaborative effort with OIT.

COUNCILMAN HENON: So is it OIT dollars or is it Department of Revenue dollars?

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COMMISSIONER TOLSON: I'm not sure. One second. I'll have to ask somebody from staff to come forward.

Even better, our Budget Director will come forward.

(Witness approached witness table.)

MS. RHYNHART: Good morning. Rebecca Rhynhart, Budget Director.

COUNCILMAN HENON: Good morning.

MS. RHYNHART: The capital dollars for Revenue projects, the first project is the data warehouse improvements, and that is OIT dollars. So it's not Revenue capital. It's part of the 120 million OIT.

The cashiering, the replacement of the cashiering system we'll be evaluating over the next year, and that would be paid through the OIT capital money as well.

COUNCILMAN HENON: Great.

I have a question on,

Commissioner, how you feel -- and I know this answer, but I'd like you to say it publicly in your passion and prioritizing customer service in Revenue.

So can you explain how customer service will be under your leadership.

COMMISSIONER TOLSON: Customer service is critical for our agency, as is with so many City agencies. At the end of the day, each of us have customers. Sometimes they're external, they may be citizens, and sometimes they may be internal, they may be other City agencies.

To the extent possible, we've got to understand -- Revenue will understand our mission, why we're here, what we can do and through whom we are doing that, and we will have a strong focus upon being superior civil servants, providing excellent service to our customers.

So the expectation is for the little ladies that come in that need assistance that we talked about earlier or for the business person that Councilman Oh suggested earlier today, we will work with them in a way that will be meeting their expectations and hopefully exceeding them.

It's going to take us time to get the systems in place that will allow our employees to respond the way they probably would like to respond. Right now some systems and processes are not the way they need to be in order to offer or to be able to provide fast service, but we're going to work to address that. We have a team of managers that care about provision of services, and we're going to work on not just the type of services and the quantity, but then also the quality of those services.

So for the record, I'm willing to say that the Revenue Department is going to be an agency of superior customer service.

COUNCILMAN HENON: Never ask a

question you don't know the answer to. So I'm glad to hear that.

Liens and other -- well, before -- well, liens in other jurisdictions. We had a Frances --

COMMISSIONER TOLSON: Ruml Beckley.

COUNCILMAN HENON: -- Ruml Beckley come up and talk about that regarding the questions from our Council President. What are we doing now -- the City Council has passed -- our Council President introduced a bill which was passed about authorizing -- I don't know if it's the Law Department or the Department of -- I guess the Law Department through Revenue to go after liens in other jurisdictions.

What is the process in that and has it been successful? Are we doing that currently?

COMMISSIONER TOLSON: I think that's what the Council President was addressing earlier and that Ms. Beckley was addressing earlier in terms of we have two positions that we're going to be gaining to begin to address that matter, assuming that we have all of our legislative needs in place.

COUNCILMAN HENON: Because I came in on the tail end, so thank you for clearing it up.

So last year, just from some preliminary numbers I have, we have -- and these aren't accurate numbers, so correct me if I'm wrong -- 107,000 delinquents, roughly 125 million tax delinquents, and the average age of the delinquencies, close to seven years, but not quite seven years. They seem to be up from the previous year this year. I hope that through the restructuring of the Department and the collaboration, we can increase those numbers -- decrease those numbers in our collections. Were you made aware of any of these increases?

COMMISSIONER TOLSON: I can say to you, sir, that our expectation is, it's going to be a new day with regard to what the City is going to be willing to do and how strong our arm is going to be with regard to the collection of delinquent taxes. We need to build a culture internally and externally that says that in Philadelphia, we're proud to pay our taxes, and we're going to have strategies that address different types of taxes and different types of delinquents in varying ways, so that people may see that previously when Sheriff Sales may not have come up as often in terms of how soon you got to the Sheriff Sale, they're going to see our Law Group, which is currently evolving into this process, more quickly bringing people to Sheriff Sales and bringing them also to court. So it may only be that you've been delinquent a year and you may be up for Sheriff Sale or you may be in court with regard to delinquencies.

The culture of paying your taxes is important, and we're going to do our part to help build that.

COUNCILMAN HENON: I guess taxpayer fairness, it's one of the campaigns of this year.

I'll defer questions for the next round. Thank you, Council President.

COUNCIL PRESIDENT CLARKE: Thank you, Councilman.

The Chair recognizes Councilwoman Brown.

COUNCILWOMAN BROWN: Thank you, Mr. President.

Good morning.

COUNCIL PRESIDENT CLARKE: Good morning.

COUNCILWOMAN BROWN: Good morning, Commissioner.

COMMISSIONER TOLSON: Good morning.

COUNCILWOMAN BROWN: Let me join my colleagues in saying congratulations --

COMMISSIONER TOLSON: Thank you

so much.

COUNCILWOMAN BROWN: -- on the important, enormously good work you've done already.

On Page 1 of your testimony, a breakdown is provided regarding staff diversity, including diversity amongst newly appointed employees. Besides your position, what other positions were newly appointed in this fiscal year?

COMMISSIONER TOLSON: I need to bring forward our Administrative Services Director. One moment, please.

(Witness approached witness table.)

COUNCILWOMAN BROWN: Good morning.

MS. DAVIS: Good morning. I'm Delores Davis, Administrative Services Director for the Department of Revenue.

COUNCILWOMAN BROWN: Pull the mic closer to you.

MS. DAVIS: I'm Delores Davis, the Administrative Services Director for the Department of Revenue.

We've hired a number of -- we've hired 31 new hires over the last 12 months, and of those 31 positions, we've had 28 female, 22 -- three male, 22 are African American, 4 are white, 4 are Hispanic, 1 Asian.

COUNCILWOMAN BROWN: And of those, are those all Civil Service exempt or what?

MS. DAVIS: They're Civil Service employees.

COUNCILWOMAN BROWN: And when you consider the new challenges or duty that come with the hiring of the new collection guru, do all of these reports report directly to the Commissioner or is there shared reporting lines?

MS. DAVIS: There's shared reporting lines. These are some of our entry-level positions that start in our customer service areas, mainly service reps, collection customer representatives. Those are the bulk of our hires.

COMMISSIONER TOLSON: Can I just clarify one thing?

COUNCILWOMAN BROWN: Please.

COMMISSIONER TOLSON: I'm not sure that the question may have been -- that she answered the question that you were asking.

So in terms of the hiring that she just mentioned to you, these are all Revenue Department employees. So there's reporting up to the Revenue Commissioner. So in terms of collections, she's thinking -- I think she may have been answering the question with regard to internal to the Revenue Department, that we have folks who focus on collections, and that's what you meant. I think you may have been talking instead, though, about -- or you may have been talking about too Mr. Knudsen and the work that's there.

COUNCILWOMAN BROWN: Yes.

COMMISSIONER TOLSON: So these

are not reporting to Mr. Knudsen. These are reporting internal to the Revenue Department.

COUNCILWOMAN BROWN: Got it. And then clarity then on the two new positions in the execution review, are they a part of this 31?

MS. DAVIS: No, they're not. These were just newly appointed folks that were in the executive group.

COUNCILWOMAN BROWN: So you say, yes, they are or, no, they are not? Help me out.

MS. DAVIS: The execution -- the two people that I'm referring to here are not part of the execution group.

COUNCILWOMAN BROWN: Okay. Now, define that. What is the execution group?

COMMISSIONER TOLSON: We'll ask Ms. Beckley to come back up again.

COUNCILWOMAN BROWN: That's a new term that I'm unfamiliar with.

COMMISSIONER TOLSON: I

understand not being familiar with terms.

(Witness approached witness table.)

MR. BECKLEY: Good morning. Frances Beckley again.

Execution is what you refer to when you have gotten a judgment against a taxpayer. So the court has said you must pay this. Execution is the legal process you use to enforce that judgment, whether you lien that person's real property, you garnish their wages. We can occasionally do Sheriff Sale their personal property to satisfy the tax judgment, as well as taking real property to Sheriff Sale for municipal liens.

COUNCILWOMAN BROWN: Okay. Based on OEO's ranking of City departments by actual participation for the second quarter of this fiscal year, Revenue's goals for FY13 is 25 percent and your revised actual is 9.16 percent. So the question is, do you anticipate having a 40 percent MBE/WBE participation rate for contract new opportunities this year?

COMMISSIONER TOLSON: Yes. We feel very confident that we're going to meet the 25 percent goal and far exceed them to be closer to the 40 percent.

COUNCILWOMAN BROWN: And what internal mechanisms or factors lead you to believe for sure that you can get there?

COMMISSIONER TOLSON: I think that some of the -- well, let me let -- I'm going to let Ms. Beckley address that. I think there's some activity that's not yet on the reports that we have so far and some anticipation of things that we're going to be completing before the end of the year. So I'll let her describe the details on that.

COUNCILWOMAN BROWN: Sure.

MR. BECKLEY: Yeah. I mean, we have -- in particular, one of our very best collection firms, the Revenue Collection Bureau, is 100 percent

Hispanic owned, and they have been recently exceeding all their expectations for collections. So I think that's going to be driving our numbers up.

COUNCILWOMAN BROWN: Okay. All right. The bell has rung. I have a couple more, so I'll wait until the next round.

COMMISSIONER TOLSON: Thank you.

COUNCIL PRESIDENT CLARKE: Go ahead, we only have one other.

COUNCILWOMAN BROWN: Followup on Councilman Henon's question around customer service and the like. So clearly you have some strategies that you've thought about that are either in place or you plan to implement that move you to being positively confident that there will be customer service in a way that either is going on or will go on. So can you just speak to that?

COMMISSIONER TOLSON: Surely. Presently we have some of our officials who attend community meetings, who participate in seminars, not just with practitioners in the field and professionals in the field, but also with citizens to help address the issues and concerns around how to pay taxes, what are the taxes they're responsible for. I believe as a group, that we're seeing that there's a need to step up those efforts, maybe addressing our citizens in a different way with regard to educating them about their options and opportunities, the de minimis number of people who are participating in some of our assistance programs. We need to tackle that. The fact that we're under 16,000 of our seniors in our assistance program and the requirements are very small is something that is a concern to us. So we're highlighting -- we're going to be highlighting those needs, more outreach, more education, being in the community more with regard to helping people understand what their requirements are, what it is that we need to do, as I said, ultimately to build a culture where people are honored to pay their taxes.

People want to do the right thing. Sometimes they don't know how to do it.

COUNCILWOMAN BROWN: Most times.

COMMISSIONER TOLSON: Right. So we want to help them understand how. Things such as the installment plans, people don't know -- some people don't know that they exist. They don't take advantage of it, so they don't pay any taxes versus starting to pay taxes in partial payments.

So we're going to work on trying to get that word out there and help people do the right thing.

COUNCILWOMAN BROWN: Lastly, I'll follow up on President Clarke's concern and a concern of many in this Chamber regarding seniors. For the record, you may or may not know that your department has been a presence at -- I have senior citizen forums that I do for eight consecutive weeks in the fall, and we go in the trenches to where seniors are, at senior citizen locations, and the Revenue Department has always been there, and we've been doing it for five years, and every single year we come upon seniors who are in the dark about how to meet and honor their tax obligation.

So the need is going to deepen even with AVI and, therefore, the need to reach both wide and deep remains there.

COMMISSIONER TOLSON: Yes.

COUNCILWOMAN BROWN: So reach to our offices, because we can be helpful towards that end, and you can help us as we try to be up close and personal with seniors. Seniors don't want to come to City Hall, and so we have to go to where they are to ensure that they know about and then do the followthrough. And sometimes it does require actually sitting with them and completing those forms with them.

So to hear that you all are ready and prepped to do that, particularly with the backdrop of AVI, is really important.

COMMISSIONER TOLSON: Yes. I agree.

COUNCILWOMAN BROWN: Thank you.

Thank you, Mr. President.

COUNCIL PRESIDENT CLARKE: Thank you, Councilwoman.

The Chair recognizes Councilman Henon.

COUNCILMAN HENON: Thank you, Council President.

It seems like AVI is in every discussion and conversation these past two years.

Regarding seniors, Council President had mentioned and it was discussed last year, which was noticeable, with the amount of seniors who actually call for service. The Mayor's Office on Aging reported just several thousands, 15,000 people -- or even 35,000 people who were receiving services and only 15,000 seniors who actually participate in the program. Is that correct?

COMMISSIONER TOLSON: Yes.

COUNCILMAN HENON: That's disturbing for the rest of the universe of the seniors. In my district alone, over 55 percent of my district are seniors. So I have a large senior population in the 6th Councilmanic District, and I've been very proactive, going to every senior group and encouraging everybody who qualifies for the senior freeze. I hope that moving forward, not just the OPA but the Revenue, comes up with a marketing strategy on how to -- the Revenue Department as far as its community involvement and going out there upon request and everything, they've been great. They're out there. They will be out there. Every public opportunity we have, especially in these times right now where we're still going over AVI, but legislatively, we're moving towards it. Just don't know what the protections are going to be totally, where we're actually being proactive and promoting it instead of just sending them out, visibility in the community and offering these services that we have that they for some reason we're not reaching or they're not taking advantage of. So I would hope that that comes into play as one of the priorities moving forward.

Last, through each -- well, there's several departments in the City that is responsible for its own collections. Is the Revenue or the new position, tax -- what do we call it?

COMMISSIONER TOLSON: Collection Officer, yes.

COUNCILMAN HENON: Collection Officer. So the tax czar, which we have now, who is going to be responsible for managing the third party, or is there going to be third-party vendors, outside agencies, collecting the tax delinquencies? Is it going to be Revenue or is it going to be --

COMMISSIONER TOLSON: Yes.

COUNCILMAN HENON: -- the tax czar or is it going to be each department responsible for their own?

COMMISSIONER TOLSON: The collection agencies that are collecting our taxes are through the Revenue Department.

COUNCILMAN HENON: Okay.

COMMISSIONER TOLSON: To the extent that we may as a strategy start to address some of the other fees that come into the City, I'm not sure as yet if that exactly has been defined how that will be handled, but we will certainly be willing to make sure that Council is informed of those processes going forward, and that's part of what Mr. Knudsen will be looking at.

COUNCILMAN HENON: So

collections on CVNs or NOVs or any other kind of violations would not fall under the responsibility of Revenue or --

COMMISSIONER TOLSON: Presently it has not fallen under the Revenue Department in general, say, for the work we're doing now with License and Inspections, but I think that's one of the strategies or one of the issues that we have to address, how do we start to capture some of the outstanding receivables for the City such that we can attach or address the issues of EMS, the CVNs and other things that are outstanding.

COUNCILMAN HENON: I certainly don't have an opinion on what's best for the Department, whether it's Revenue or -- I mean, I have an opinion, yes. I have many opinions, but I wouldn't know what's best for the Department of Revenue and its collectables or what each department, whether it's Streets or L&I, in collections, but certainly communication between the agencies and the collaborative effort for the overall picture I think is extremely important, and it sounds like you're doing that or you're moving towards.

COMMISSIONER TOLSON: Yes. That is being developed, yes. Some work in process already and some being developed for our future.

COUNCILMAN HENON: Great. Just glad to hear it. Thank you.

COMMISSIONER TOLSON: Thank you.

COUNCILMAN HENON: I have no further questions.

COUNCIL PRESIDENT CLARKE: Thank you, Councilman.

The Chair recognizes -- real quick. Commissioner, on the issue with the vendor, you secured a vendor to upgrade the cashier systems?

COMMISSIONER TOLSON: Yes.

COUNCIL PRESIDENT CLARKE: Who is that?

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COMMISSIONER TOLSON: We are presently in dialogue with the vendor. I'll get the exact name for you. That contract has not been finalized as yet, but let me just make sure that we can say the name and get the name for you.

COUNCIL PRESIDENT CLARKE: So you have not secured the vendor yet?

COMMISSIONER TOLSON: There's some contract negotiations that are going on. So it has not been finalized as yet. It was -- I don't know if it's -- so I guess it's not been -- I don't want to use the wrong word and say it's awarded when there's some technicality of that award. I don't want to say the wrong thing. So let me just confirm for you, please.

COUNCIL PRESIDENT CLARKE: And the process established to select that vendor, was it a sole-source contract?

COMMISSIONER TOLSON: No. This was not a sole source.

MR. BECKLEY: It was RFP'd.

Delores can answer that.

MS. DAVIS: It's currently going -- we have an RFP. We had three vendors. We awarded the contract to one vendor. I'm not going to say the name. And we're currently doing some negotiations right now. I know there was some contract language pertaining to risk issues and insurance issues that we're negotiating right now, and we're currently in that process.

COUNCIL PRESIDENT CLARKE: And a couple of things with respect to that. Participation rates, MBE/WBE, was that a part of the selection process?

MS. DAVIS: It was a part of the selection process. I don't have the exact numbers at the moment, especially since the contract has not been --

COUNCIL PRESIDENT CLARKE: I understand.

MS. DAVIS: -- thoroughly confirmed.

COUNCIL PRESIDENT CLARKE: In

general scope in terms of dollars of the contract. I understand you're still negotiating. Is it a large --

MS. DAVIS: It's over a million.

COUNCIL PRESIDENT CLARKE: Over a million? Okay. Thank you.

The Chair recognizes Councilwoman Brown.

COUNCILWOMAN BROWN: Thank you, Mr. President. There were a couple of matters I overlooked.

To the issue -- this is actually a constituent matter. Recently my office received a call from a constituent who was trying to contact the Water Revenue Bureau. Would that be part of your pie?

COMMISSIONER TOLSON: Yes.

COUNCILWOMAN BROWN: Regarding switching water service due to a move. The constituent stated that the phone system advised them of a 96-minute wait time. And so what measures, if you will, is your department looking at to decrease the wait time as you move to make it more customer friendly?

COMMISSIONER TOLSON: Yes.

COUNCILWOMAN BROWN: I should also mention that -- this is interesting. The in-contact telephone system has eliminated obtaining a busy signal when calling the Bureau. You may or may not be aware of that. And so the most significant improvement for customers is the ability to call back.

So with that backdrop, what would be the best answer for this constituent?

COMMISSIONER TOLSON: So I think that the issue that the constituent raises is certainly a valid one, and we too are concerned about that. There's some things that we're going to look to help ourselves and also to help citizens. A major focus for us is going to be looking how to offer some self-serve opportunities for citizens. So if people want to know what is the balance on their water bill --

COUNCILWOMAN BROWN: You said self-serve?

COMMISSIONER TOLSON: Self-serve. So you can go to the Internet to find some information for yourself versus having to call someone to ask when is my bill due, what is my balance, things like that, because those tie up the lines of people who may have more intensive issues.

COUNCILWOMAN BROWN: Sure.

COMMISSIONER TOLSON: Or issues that need more attention.

So that's one of the things that we're going to be working to address.

I think that once we can do that, our lines will be freed up significantly to allow for citizens to get through much more quickly and then to move from there.

COUNCILWOMAN BROWN: I'd be

curious to know what percentage of our residents in this town are still without Internet, because that would drive how we make some decisions, either on the legislative or the City operational side in connecting with seniors. I think we still live in a world where we can't presume everyone is Internet connected. And so it's just important to be mindful of that as we try to touch any citizen, that that personal one-on-one, in addition to the Internet and mailings and that kind of thing, still has to happen until we are in a world where everyone is equipped with a computer or access to.

COMMISSIONER TOLSON: Agreed.

COUNCILWOMAN BROWN: All right. The last question had to do with the cloud. One second. I don't want to miss this.

So the amusement tax. The fact is that any operator or provider of an amusement or the promoter of any show in Philadelphia is responsible for collecting and remitting the amusement tax, which is 5 percent of the admissions charge. Please state how much revenue -- and if you're not able to do it as you sit there, send it to us -- what was collected for the amusement tax over the last five years, and then, finally, is there a check and balance system in place to ensure that the tax is being remitted at the appropriate rate?

COMMISSIONER TOLSON: Councilwoman, I will have to respond to Council with regard to data for the last five years. I do not have that in front of me.

COUNCILWOMAN BROWN: Okay. And that was another constituent matter brought to us by the owner of seven bars here in the City, because apparently in the world where he travels, he is aware of or it appears may not be doing their fair share. So it becomes a question for us to see how well our city is doing with that particular tax.

COMMISSIONER TOLSON: Yes.

COUNCILWOMAN BROWN: Okay?

COMMISSIONER TOLSON: Yes. Thank you so much.

COUNCILWOMAN BROWN: Thank you, Mr. President.

COUNCIL PRESIDENT CLARKE: Thank you.

The Chair recognizes Councilman Oh.

COUNCILMAN OH: Thank you very much, Mr. President.

This came to mind, Commissioner, in all the discussions about tax czar and revenue collections, but as you are coming into your role as the Revenue Commissioner, I was wondering your opinion when you look at personnel about the qualifications and abilities of someone who is very adept at collecting taxes. What I mean is, we have a tax czar and a person who has been very good at collecting utility revenues and things like that, and a couple of times there has been mention in this Chambers, particularly by the Controller, a person who is very adept at finding new sources of revenue from existing taxes that were up till then not really realized and was very good at collecting those taxes. I just think that some people are very talented at being innovative and creative in not only pursuing delinquent taxes but finding taxes that are not visible to most of us that are owed to the City. And I certainly would think it very important to try to pursue or attract or locate a person of that kind of ability, and I wanted to get your opinion on that. Is that part of your strategy as you go in or is everything kind of set, or how does it look for us?

COMMISSIONER TOLSON: I think that is certainly a part of the strategy. I made a comment to staff earlier that at some point, people may be looking at Revenue like Eliot Ness. We're going to intend to collect that which is owed to the City. Commissioner Richardson has done a good job with trying to identify the need for doing the audits and the investigations and the enforcement. He certainly has Ms. Beckley, who is here, to start to address some of our legal issues and kind of put it all together. The fact is, we're going to be go after those who owe the City money.

I am very keenly aware of our need to support our school system, our need to support City services, and we're going to do what we need to do to get that. So if it means that we're taking down -- I gave you an example of taking down signs -- we're taking down signs. If it means that we're selling blocks of property that nobody is using and put them up for Sheriff Sale for development, we're going to do what we have to do. At the end of the day, we need viable taxpayers in the City, and those that have been dead weight and not done their fair share have no place here.

COUNCILMAN OH: All right. Thank you very much. Thank you.

Thank you, Mr. President.

COUNCIL PRESIDENT CLARKE: Thank you, sir.

Commissioner, one last question. You talked generally about accelerating and enhancing collections, and I think you talked about moving the process or expediting the process of getting the properties on to judicial sales and ultimately selling them, and I'm assuming that some of the 18 staff members will assist you in moving that process?

COMMISSIONER TOLSON: Correct.

COUNCIL PRESIDENT CLARKE: And this may not be a question for you, but my question is, is there a comparable increase or enhancement of the Sheriff's Department, who actually has to conduct the sales?

COMMISSIONER TOLSON: That I do not know. I don't know that composition.

COUNCIL PRESIDENT CLARKE: Is there anyone in the room who can answer that question, as I look back as Mr. Dubow or Ms. Rhynhart? I'm just trying to -- because I know last year in anticipation of AVI, we staffed up OPA considerably and now we're staffing up Revenue, and I want to make sure that we're also staffing up the Sheriff's Department and our next department, the BRT. So I'll put that out there before they come up.

(Witness approached witness table.)

MR. DUBOW: We are kind of working through the task force looking at the Sheriff Sale process to figure out how to improve it.

COUNCIL PRESIDENT CLARKE: Are you working with the Sheriff's Department?

MR. DUBOW: We'll be working with them. We're doing it internally. We'll be then including the Sheriff's

Office in figuring out what resources they need.

COUNCIL PRESIDENT CLARKE: Why would you start out doing it internally?

MR. DUBOW: We want to get our stuff lined up and then we'll be working with external partners too. Just the first step in internal.

COUNCIL PRESIDENT CLARKE: Why don't you work with the Sheriff's Department, who actually conducts the sales, first?

MR. DUBOW: We will be working with them. It's just -- we're just doing some internal stuff to make sure we can do our --

COUNCIL PRESIDENT CLARKE: Mr. Dubow, I know how it works. When you do internally -- and not you, just pointing out you, but just generally. When you do your own analysis and then you go to somebody else and say, This is the plan we have, what do you think, then you automatically put that other department on the defensive and they're trying to defend a response. So why wouldn't you just start with the Sheriff's Department?

MR. DUBOW: I should say we've had discussions with them in general about the process. So we have their perspective, but they're not in the first kind of internal working group. But we haven't started the process without having conversations with them. We've been having conversations with them about this for a while.

COUNCIL PRESIDENT CLARKE: The reason I ask that question, because I talked to the Sheriff's Department and they have some sense of what they need to be in a position to assist us all in this tax collection process.

MR. DUBOW: Yeah.

COUNCIL PRESIDENT CLARKE: And similarly, with the Board of Revision of Taxes?

MR. DUBOW: So the Board of

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Revision of Taxes, they put in a budget request this year. We've funded that request.

COUNCIL PRESIDENT CLARKE: You said you have?

MR. DUBOW: Yes.

COUNCIL PRESIDENT CLARKE: In total?

MR. DUBOW: Yes.

COUNCIL PRESIDENT CLARKE: Okay.

MR. DUBOW: And I think there's an ongoing discussion with OPA and staff at the BRT.

COUNCIL PRESIDENT CLARKE: Correct. I'm just putting out there in anticipation of that next.

MR. DUBOW: And I'll stay for the hearing.

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

Commissioner, I want to thank you so much, and we'll look forward to seeing you soon.

COMMISSIONER TOLSON: Yes. Thank you.

COUNCIL PRESIDENT CLARKE: Next up.

Next up we'll have the Board of Revision of Taxes.

(Witness approached witness table.)

MS. PAGAN: Good morning -- good afternoon, actually.

COUNCIL PRESIDENT CLARKE: Good afternoon.

MS. PAGAN: I'm Carla Pagan, Executive Director of Board of Revision of Taxes here today to testify and address any questions you have on the 2014 fiscal operating year budget.

I won't read the whole budget testimony. I'll just address a couple points.

We did get a 24 percent increase in this 2014 fiscal year budget to address anticipated appeals or as a response to the AVI. So, yes, that is in here, and everything has been approved.

And there's one highlight I just want to point out too before we open the floor to questions. There were some concerns about our website. I'm pleased to announce that we went live on our new website yesterday. So please do check it out.

COUNCIL PRESIDENT CLARKE: Okay.

MS. PAGAN: And I'll open the floor to questions.

COUNCIL PRESIDENT CLARKE: Straight to the point. I like that.

MS. PAGAN: Good.

COUNCIL PRESIDENT CLARKE: I had a couple of questions, and I'm not sure -- let me just throw them out there. We obviously have some concerns, as I referenced to Mr. Dubow, about the different departments and the need to staff up in all aspects of being in the position to implement AVI, and one of the concerns that I had in the early review process that was established by OPA that essentially shut down on March 31, understandably there are a lot of people that weren't able to take advantage of that particular process, one, because of the size of the City and our inability to adequately coordinate meetings across the City. And I had offline conversations with some members of the BRT about possibly having some level of participation so we can get people not only educated as it relates to the actual appeals process, which is the real deal with BRT, our ability to have some sort of an opportunity to work with the BRT in that aspect. I understand I'm actually going to be -- I think the Administration has reached out to us about some potential outreach meetings, and hopefully we'll be in a position to work with Councilmembers on establishing some process. And I guess my question to you -- and I don't know if you can answer this -- is the BRT, one, willing and, two, be in a position to support or assist us in any of those types of endeavors?

MS. PAGAN: So, yes, we're absolutely willing. Personally, I did a few of the tours that the OPA did for AVI. So a couple Councilmembers and some neighborhood associations did ask that someone from the BRT be there as well. So we've done a couple already. The only downside may be that our staffing, we're short staffed. So I probably did four or five information sessions, and I don't know how comfortable our Board is going to the information sessions.

So we're definitely open and willing and we can help. Just scheduling, it just may be more of a challenge.

COUNCIL PRESIDENT CLARKE: Okay. So with respect to staffing which you just referenced, I was kind of teeing that question up earlier when I had Mr. Dubow up here about being able to have the additional resources. So not understanding the level of support that we'll get from the Administration in further conversations or outreach meetings, that's kind of why -- since this particular timeframe up until October, I believe, is BRT time, because you're actually the only ones that can actually have some sort of an appeals process, be it earlier, at the deadline.

MS. PAGAN: So actually let me clarify. So for a City outreach, we have right now four full-time staff people in the office, and as far as City outreach goes, they're not all comfortable doing public speaking, doing the City outreach. So there may be one or two of us in the office that are available and comfortable doing that.

What our current staff does, they're familiar with running the department, the data entry, the copying, the filing. So we're equipped right now to run the department, and we do have --

we did get $100,000 in addition in Class 100 funds to staff up to respond to the appeals that come in for AVI.

COUNCIL PRESIDENT CLARKE: Okay. So not -- okay.

MS. PAGAN: So it's just a separation, staffing that we're preparing for AVI versus staffing that we have to do the outreach.

COUNCIL PRESIDENT CLARKE: All right. So it sounds like we're going to be more dependent on the Administration at this point to provide assistance.

MS. PAGAN: Yeah. The Administration can help. And we're glad to help. It just would depend how many outreach meetings each Councilmember has. Is it one per district, is it more than one per district.

COUNCIL PRESIDENT CLARKE: We get out of control sometimes. I can't really tell you.

I'm just really concerned for a number of reasons, as all members are, about a number of things. One, this homestead issue, I don't know where we are now, but at one point, we were only at 50 percent applications. That's clearly a challenge. One, understanding the process. Councilwoman was talking earlier. We literally -- we sent out a number of notices, basically an information piece, and I know other Councilmembers are also -- we're getting these things back and people are calling us and saying, I simply don't know how to fill out the form. And these are primarily senior citizens.

So having the ability to do that -- I know that the Appeals Division, it's not really their responsibility, but just basically understanding the process has been quite a challenge for a lot of people.

MS. PAGAN: Yes.

COUNCIL PRESIDENT CLARKE: Particularly when the first thing they got was a change in the assessment. In I think pretty much every case, it went up, and people were like obviously concerned.

MS. PAGAN: Right. Right.

COUNCIL PRESIDENT CLARKE: All right.

MS. PAGAN: The good thing is -- the new 2014 assessments, this was new in the mail. The value was a whole different number. They've never seen this first-level review form before. The good news is, the BRT actual appeal form, it has not changed. So if you've lived here and filed before, you're looking at the same or similar type of form. And they're basic, name, property address you want to appeal, and the reason why you want to appeal.

COUNCIL PRESIDENT CLARKE: Okay. Thank you.

The Chair recognizes Councilman Goode.

COUNCILMAN GOODE: Thank you, Mr. President.

Good morning.

4/23/13 - WHOLE - BILL 120338, etc.

MS. PAGAN: Good morning.

COUNCILMAN GOODE: I know your budget testimony was related to appeals, but I actually want to ask some questions with regard to assessments. As a backdrop, I want to read from a press release regarding assessments.

It says, "We believe that these new values meet the national standards for accuracy, equity, and uniformity in property valuation. Our analysis indicates that these values have made substantial improvements toward greater accuracy, equity, and uniformity."

The press release is actually from four years ago. It was a press release from the BRT regarding its actual value initiative. And so the question is, how accurate was the BRT's actual value initiative?

MS. PAGAN: The 2014 actual value initiative or a previous year?

COUNCILMAN GOODE: The BRT actual value initiative from 2009.

4/23/13 - WHOLE - BILL 120338, etc.

MS. PAGAN: Well, I can't really answer. The BRT actually never did a full actual value initiative. So the last citywide assessment was before 2007, and it wasn't even a full citywide assessment.

COUNCILMAN GOODE: In 2009, the BRT delivered numbers to the Mayor and City Council.

MS. PAGAN: They were never rolled out citywide.

COUNCILMAN GOODE: But there was an actual value initiative. There were properties that were assessed. I believe that 100 percent of residential properties were assessed and I believe it was roughly 80 percent of commercial, if my memory is correct. So there was an actual value initiative. So the question is, how accurate do you believe it was?

MS. PAGAN: I can find out for you. I don't have those numbers in front of me.

COUNCILMAN GOODE: If you could

forward that through the Chair.

And since you're responsible for appeals, which is still related to assessments, how accurate do you believe that the assessments are now before AVI?

MS. PAGAN: I haven't seen all 500,000-plus assessment notices.

COUNCILMAN GOODE: I'm not referring to AVI numbers. I'm referring to the assessments before AVI.

MS. PAGAN: I can only offer you my opinion. I think AVI is absolutely needed. I saw a lot of disparity throughout the City and I saw that disparity mainly sitting in the hearing room and hearing the appeals of taxpayers and seeing the disparity across different reports that come through as we prepare for the hearing.

So a citywide assessment needed to be done, and I can support that.

COUNCILMAN GOODE: So, lastly, the obvious question, how accurate do you believe the AVI assessments are since you will be hearing the appeals process?

MS. PAGAN: I'm not an assessor and, again, I've seen a few parcels of the 500,000-some thousand parcels that the OPA reassessed. I'm pleased with the ones that I've seen, and I'm pleased with the reports that have come through from statisticians or people that do this work throughout the country. I had the opportunity to work with Bob Woodeman (ph) a couple years ago, and he's known throughout the country for doing this type of work, and he was pleased with the OPA's numbers. So that makes me feel good.

COUNCILMAN GOODE: Okay. I'll leave it there.

Thank you, Mr. President.

COUNCIL PRESIDENT CLARKE: Okay. That -- I'm going to leave it alone.

MS. PAGAN: You don't have to leave it alone.

COUNCIL PRESIDENT CLARKE: I've

been to a couple of meetings and --

MS. PAGAN: I've been to a couple meetings too.

COUNCIL PRESIDENT CLARKE: I kind of see why you may not want to go out, because if you gave that response in community meetings --

MS. PAGAN: Well, I've been to a couple meetings too, and some of the meetings were difficult. They're challenging. But it's a big city. So maybe at the meetings you hear --

COUNCIL PRESIDENT CLARKE: Very specific.

MS. PAGAN: -- very specific and a couple hundred people. And, again, the industry standards, if there are 10 or 15 percent if the OPA -- if 10 percent of the people feel their values or believe their values are inaccurate, then that's still a good number even though that's a lot. That's 50,000-plus some people.

COUNCIL PRESIDENT CLARKE:

Right. The reason because -- and you're right, we're at meetings and people come to the meetings because they have concerns. People that are happy tend not to come to meetings. But on several occasions, even in this Chambers, Councilmembers have talked about very specific terms where there were significant inaccuracies on the same block.

So I guess what you're saying, what you've seen and what you've talked to the individuals who are -- you think that are very, very -- thought of very highly, that within the, quote/unquote, industry standards in terms of --

MS. PAGAN: Citywide as a whole, right.

COUNCIL PRESIDENT CLARKE: Okay. All right.

MS. PAGAN: And there are always going to be inaccuracies, and that's why my department exists, to hear appeal, and I definitely encourage those people to file an appeal.

COUNCIL PRESIDENT CLARKE: Right. Okay. Thank you.

The Chair recognizes Councilwoman Blackwell.

COUNCILWOMAN BLACKWELL: Thank you very much, Mr. President.

I know there's been some issue. Were those members who were on the Board in terms of their salary, was that issue resolved so that people get full salary?

MS. PAGAN: Not totally. There's a position that came back from the state court. The Board is still waiting for a decision from the City courts. So it's not totally resolved, and it probably will be some time before everything is finalized.

COUNCILWOMAN BLACKWELL: Like how much time, and what do you think the delay is? Is it a court issue that we kind of can't determine, or what do you think the issue is and what can we do?

MS. PAGAN: Well, after the

state decision was announced, I know that the Board's attorneys met with the City attorneys, and they're still tweaking some details and what do we do next, how do we implement this decision.

So they're still having discussions about that, and then we're also still waiting for the City decision to come down from the City Court of Common Pleas.

COUNCILWOMAN BLACKWELL: Well, we certainly believe every man is worthy of his hire, and far be it from the Council to say that people who are appointed to a Board who are supposed to get paid, that should not get paid or should be cut. So certainly we make ourselves available to have that discussion and to --

MS. PAGAN: Okay.

COUNCILWOMAN BLACKWELL: -- and to be involved in it. Our President is for people getting their due, and so are we. So we're happy to be involved in that decision any way you deem it appropriate.

MS. PAGAN: Wonderful. Thank you. I'll let the Board know that.

COUNCILWOMAN BLACKWELL: Thank you.

Thank you, Mr. President.

COUNCIL PRESIDENT CLARKE: Thank you, Councilwoman.

The Chair recognizes Councilwoman Brown.

COUNCILWOMAN BROWN: Thank you.

Good morning.

MS. PAGAN: Good morning.

COUNCILWOMAN BROWN: What's the composition and makeup of the Board these days?

MS. PAGAN: We have the Board of View and the Board of Appeals. The Board of View goes untalked about a lot. So I'll start with the Board of View. Three members, two males -- excuse me; one male, two females, all Caucasian. The Board of Appeals is a seven-member panel, all males and three Caucasian, four African American.

COUNCILWOMAN BROWN: The Board of Appeals is all men?

MS. PAGAN: Yes.

COUNCILWOMAN BROWN: So the follow-up question becomes, is the City leading by example when it comes to making sure -- I know you have nothing to do with that.

MS. PAGAN: Yeah. We had a female Board member, Barbara Capozzi, and she actually resigned. So when her position was quickly filled, it was filled with a male. So we'll have to wait until a term ends.

COUNCILWOMAN BROWN: Vacancies.

MS. PAGAN: Yeah, a vacancy. And there's a few years before the next Board members' terms end.

COUNCILWOMAN BROWN: Let me make sure I understand what you said. Currently the Board of Appeals is all male?

MS. PAGAN: Correct.

COUNCILWOMAN BROWN: And you have to wait until there's a next vacancy, with the hope that a woman may be considered to serve on the Board of Appeals?

MS. PAGAN: Yes. Unless a Board member resigns prematurely or before their term is up, then we can open up the playing field to a new member.

COUNCILWOMAN BROWN: And repeat again the board -- the Tax Review Board is?

MS. PAGAN: Two females and one male. They're a three-member board.

COUNCILWOMAN BROWN: Thank you for your testimony.

MS. PAGAN: Sure.

COUNCILWOMAN BROWN: So this is your first time here in this capacity?

MS. PAGAN: It's my third time, actually.

COUNCILWOMAN BROWN: Okay. So I would ask that that information comes as a part of the testimony going forward.

MS. PAGAN: Okay.

COUNCILWOMAN BROWN: Thank you.

Thank you, Mr. President.

COUNCIL PRESIDENT CLARKE: Thank you, Councilwoman.

The Chair recognizes Councilwoman Bass.

COUNCILWOMAN BASS: Thank you, Mr. President.

Good afternoon.

MS. PAGAN: Good afternoon.

COUNCILWOMAN BASS: And I just had a couple of questions, and I wanted to start by thanking you for being accessible whenever our office has any questions. You've made yourself very accessible, and I really do appreciate that, especially as we deal with this very complicated issue, how do we get this right, how do we get this change to our city, which is going to be momentous, how do we make sure that we get it right or as close to right the first time out as possible. So I really do appreciate you being accessible.

I did have some questions on your increase request, and it looks like the majority of that is for wages and benefits, Class 100. Can you tell us how many employees that actually covers?

MS. PAGAN: We are prepared to hire an additional six full-time staffers for basic clerical work, a lot of filing, a lot of data entry, with the first three months probably serving as mostly data entry and the remaining three months they'll be more hearing room support. So we're prepared and funded to hire six full-time --

COUNCILWOMAN BASS: I'm sorry. Can you repeat the second half of that? You said there will be more hearing support when?

MS. PAGAN: So temporary staff can work a term up to six months. So this funding covers six people that work 40 hours a week for the next six months.

We're anticipating staggering them in. We'll probably hire two beginning August 1st and then maybe two more September 1st and then two more October 1.

COUNCILWOMAN BASS: Okay. And so that pretty much covers what they'll be doing.

Now, I also notice that you mentioned that you didn't have enough staff or I got the impression that you did not have enough staff to actually go out for these community meetings. This is very important, as you know, right now, and so I'm wondering, is there any sort of planning by your department in terms of how do you get the staff that you have that could do the work, get them more comfortable, get them more prepared? Is there any sort of training that's going to be done rather than hiring additional staff during these times of budgetary limitations, maybe somehow finding ways to better prepare the staff that you have to do that job?

MS. PAGAN: So we have two staff members that I know, myself and one other, that are comfortable going out and speaking before the public. And if we do do additional meetings throughout the community, most likely our Board will participate in a lot of these meetings. So they'll probably want to come in for a couple one or two hours of refreshing courses and just kind of walk through just to kind of get an idea of what people are asking for when we have these kind of neighborhood meetings. So our Board will probably be the ones that fill in most for that.

COUNCILWOMAN BASS: So it will be a combination of the two staffers and the Board members?

MS. PAGAN: Two staffers and the seven-member Board, to the degree at which they're comfortable.

COUNCILWOMAN BASS: So the two staffers would be who and who else?

MS. PAGAN: Linda O'Neill.

COUNCILWOMAN BASS: And then there will be the seven-member all-male Board.

MS. PAGAN: Yes.

COUNCILWOMAN BASS: Okay.

MS. PAGAN: I just can't say how many of them are willing to go out and comfortable.

COUNCILWOMAN BASS: Okay. But just my suggestion is, again, when you have such limited resources, that it would be helpful to think about better preparing the staff that we have and maybe in addition hiring -- getting additional staffers as well.

MS. PAGAN: Okay.

COUNCILWOMAN BASS: And for the new folks that you're hiring, can you talk about what experience they'll have and what the requirements are?

MS. PAGAN: Actually, we're really aiming to have two of our former retirees come back and work for us. That's our number one goal. And if they do come back, they're trained, they're familiar with the work, they've done it for years. So those are two. The other four, it's a lot of paper manipulation. So it's a lot of data entry. We actually met with Al D'Attilio maybe two months ago just to kind of let him know what our staffing needs were to see the best pool that we can find people from. But it's Clerk I type duties, so a lot of data entry, a lot of filing, a lot of photocopying, a lot of mail to open.

COUNCILWOMAN BASS: Okay. And my last question is, if the appeals are due October 7th -- well, the first is, do you feel that you're properly prepared and have what you need right now, and also when do you anticipate being able to complete the review of those appeals?

MS. PAGAN: So we're prepared now. We actually have less than 50 2014 appeals filed so far, and the nature of that appeal filing, it's a very last-minute process. People tend to wait two weeks before the deadline. So we're expecting to get hard early to late, mid September. And that's how it's been for years. It's just the nature of the beast. It's usually quiet before Labor Day and then you kind of come into work and there's 2,000 pieces of mail there. So that's why we're having temporary staff start September 1 and maybe come in mid August to start training.

So we're prepared now to get through the summer, absolutely, and we will be prepared come September 1. And depending on the number of appeals that are filed, if we use our conservative numbers of 10,000, it will take less than a year to go through all of the appeals, and if we get something closer to 45,000 to 50,000, it might take a year, year and a half, depending on how aggressively we do the hearing schedule.

COUNCILWOMAN BASS: Okay.

I'll come back around.

COUNCIL PRESIDENT CLARKE: No.

You're okay.

COUNCILWOMAN BASS: So if you have -- as you said, this is sort of like a cycle. You've been here before and done this before. And so you basically come in one day and you've got a ton of appeals waiting for you to be processed. And given the fact that we're now doing a brand new system, there's a lot of conversation about it, and we expect an unprecedented number of appeals, do you think that the staffing request is going to be adequate so that we can properly get through them? Because part of my concern is that not just what we do, but how we do it and how it makes the City look. And so if people don't have confidence in us throughout the process, it causes a problem.

MS. PAGAN: So I'm confident you all can expect to see me here again next year requesting additional 100 funds, because we will need the temp staff to come back for Fiscal Year 2015 when we're actually in the hearings. But the bulk of the work, a lot of it -- that first two months, September and October, will be spent all day every day opening mail and data entry. And once that huge task of getting the appeals in the system is done, then you kind of shift gears, you go into scheduling, getting the packages ready. So you could use four people full time every day of the week just to do data entry, and then that job actually comes to an end and you shift preparing for hearings. It's still some data entry, but it changes slightly.

COUNCILWOMAN BASS: Okay. All right. Thank you.

MS. PAGAN: Sure.

COUNCIL PRESIDENT CLARKE: Thank you, Councilwoman.

There being no other questions, I want to thank you very much for your testimony.

MS. PAGAN: You're welcome.

COUNCIL PRESIDENT CLARKE: And

we'll see you soon.

Council will stand in recess until 1:15.

(Recess.)

COUNCIL PRESIDENT CLARKE: Good afternoon, everyone. We're going to start now. Thank you.

Mr. Dubow and friends, good to see you again.

(Witnesses approached witness table.)

MR. DUBOW: Good to see you again. So I will summarize my testimony.

Rob Dubow, the Director of Finance. I'm here today with Rebecca Rhynhart, Budget Director, and Clarena Tolson, who, as you know, was recently appointed Revenue Commissioner, and we're here to testify in favor of Bills No. 130181, 130182, and 130183. They recommend changes to rates for real property tax, the use and occupancy tax, and the wage tax.

Bill 130181 is the real estate

tax bill. In the bill, we propose to lower the rate to generate the same amount of revenue in '14 as in '13. Specifically, we recommend a rate of 1.3204 percent in FY14. We also recommend relief measures, because we understand that the changes brought about by AVI will have some dramatic impact on taxpayers. We're proposing a homestead exemption of 15,000 available to all residential property owners and additional relief measures equal to 30 million, which we proposed splitting 20 million for residential property owners and 10 million to help small commercial property owners who are particularly hit hard by the new assessments.

We understand, in addition to these measures, there have been a number of measures introduced by Councilmembers. While we don't address them specifically in the testimony, we're happy to answer questions about them today.

We also propose to lower the

use and occupancy tax rate to generate the same amount of revenue in '14 as in '13. To do that, we recommend lowering the rate from 5.51 percent to 0.92 percent.

Bill No. 130183 is the wage tax bill. The bill actually has five years of rate reductions. We think that's important to give some certainty about what will happen with rates. By FY18, the rates would be down to 3.757 for residents and 3.3346 for non-residents.

That concludes my testimony. We're happy to answer any questions.

COUNCIL PRESIDENT CLARKE: Thank you, Mr. Dubow.

A couple of questions. First, let me start out with one a little out of left field. At what point in this budget process do you anticipate that any changes or revisions to the Mayor's budget will come before this Council to address the informal request for an additional $60 million for the School

District?

MR. DUBOW: We think that will probably happen, I would probably say, in early May, is when I would think that would happen.

COUNCIL PRESIDENT CLARKE: In what form?

MR. DUBOW: Not sure yet.

COUNCIL PRESIDENT CLARKE: We're kind of ticking on this clock here.

MR. DUBOW: I know. I know. But that's probably about when it would be, and we'd want to have discussions with you about what form that would be and what makes sense.

COUNCIL PRESIDENT CLARKE: Do you think it will be in conjunction with some action taken by the state? Because the request from the School District was a broader request from both state and city. So do you anticipate that the City, in a standalone approach, as has happened the last couple of years, will come to Council with some request for additional revenues?

MR. DUBOW: Yeah. I mean, we hope that the state acts and acts quickly. Given the way their process usually works, I doubt that we'd hear anything from the state until the end of June. So I think that we'll probably have to make whatever proposal we make earlier than the state process is over.

COUNCIL PRESIDENT CLARKE: So given the fact that in informal conversations among pertinent parties that people pretty much acknowledge that it would have to be somewhat of a package deal, that if the City -- and I'm not committing personally, and I don't think anybody is committing to doing anything in this Council at this point -- that the package deal could be incorporated in a way that as a contingency, would be contingent on state funding, that the revenue request from the City would be asked of Council?

MR. DUBOW: Yeah. I think we

should -- I mean, we should have discussions about the best way to do that. I don't -- I'm not -- I don't have all the answers to how that would look right now.

COUNCIL PRESIDENT CLARKE: Well, who will be developing those?

MR. DUBOW: I think we would want to be developing that in conjunction with Council. I would certainly be involved. I think the Mayor's Office would be involved.

COUNCIL PRESIDENT CLARKE: I mean, I hate to say it again, but we're like -- this is, what, the 23rd?

MR. DUBOW: It is.

COUNCIL PRESIDENT CLARKE: Okay. I see I'm not going to get a response on that one. Let me go to this, and you might need Mr. McKeithen up here for this particular question.

In community meetings and in this Council consistently, this whole question around information related to how you got to the numbers as it relates to assessments, what formula, what were the standards, the whole nine yards. And then we hadn't gotten a response. None of the Councilmembers had gotten a response, and one of the community members at South Philly's meeting, Councilman Squilla's district, pulled out a sheet that I think he believed was some level of response, but it wasn't actually something that we felt was at the level that it needed to be.

So we obviously have done our research, because we're responsible for making sure that people get answers, not only this Council. So we looked and we looked that the code required and obligated of the OPA, and Section 2-304 says, Make available on the City's website regulations that include assessment standards and practices. Then goes on, Methodology, standards of property assessments, including acceptable limits, deviation, common level, and on and on, and finishes up, Establish standards for recommending tax exemption for property. And we got a response from the Administration and it says, The method of OPA values single-family properties is briefly as follows, and I guess it references the numerous requests for something to be put on the website or this request in general, and it goes on and talks about sales validation, field inspection, the whole process with respect to determining what assessments are. And then one in particular, No. 6, it says, Valuation of properties not sold. That was that whole speculative -- I call it speculation. What did you say, predictive?

MR. DUBOW: Predictive, yes.

COUNCIL PRESIDENT CLARKE: And then at the end of that particular point, it says, There is no one formula that is used.

So my question is, one, with respect to the required -- the obligation of OPA in terms of posting and determining what the formula and all the information that people have been asking for, where are we at with that? And if there's no particular formula, could you kind of tell me how you got to where you got?

MR. DUBOW: Sure. And I think it would make sense for Mr. McKeithen to come up and answer that.

(Witness approached witness table.)

MR. McKEITHEN: Good afternoon. I'm Richie McKeithen, the Chief Assessment Officer for the City of Philadelphia.

In response to your question, Council President, Mr. President, we are -- we had a methodology on our website prior to this request that briefly walked through the steps of reassessment. We are enhancing that by putting a 15-page detailed analysis of how the assessment process and how the actual formula that people have asked for, a lot more information about how assessments are derived.

In addition to that, we are also -- we commonly follow the IWAO standards. So we will have information regarding the standards and the link to the IWAO standards that people can get to to understand exactly how we're guided in our industry for assessments.

We anticipate having this put on the website as soon as possible so you'll be able to get a lot more information about the assessment process. We have given property CDs to those who have requested that information, and any information that we can get to people, we attempt to get it to them as soon as possible.

COUNCIL PRESIDENT CLARKE: So with that response, let me ask you a follow-up question. Will an average citizen or member of Council be able to go to that website and select a specific property based on specific assessments and determine with that website how you utilized that methodology to get to the number?

MR. McKEITHEN: They'll be able to go to that website and find out how assessments are done and how their property was done based on the type property that it is.

What I do caution people to understand is that assessments are a very convoluted, detailed system of valuing property and that it takes years of training and understanding algorithms and things like that. And so it's very difficult for a layman to sit in their home and just try to derive their assessment. But the website enhancement will give you a detailed walkthrough of everything, and anything from that point, I think it's advisable to contact us to talk further about your specific assessment.

COUNCIL PRESIDENT CLARKE: So

what you're putting on -- what you're telling me what you're going to put on the website -- and I appreciate you being responsive. We talked last week.

MR. McKEITHEN: Yes, sir.

COUNCIL PRESIDENT CLARKE: After clearing up some issues, you said that you would be prepared to do something.

MR. McKEITHEN: Yes, sir.

COUNCIL PRESIDENT CLARKE: So I want to thank you for doing that.

But it sounds like you're saying that the fact that you're placing this on the website, it doesn't necessarily mean that the average citizen or even a member of Council would be able to determine how you got there. So my question is, it puts somewhat of a disadvantage to a taxpayer if they can't figure out how you got to a particular number; therefore, I'm making a decision as to whether or not I'm going to appeal or not going to appeal, because now you're talking about appealing to the BRT. That's a whole other animal.

MR. McKEITHEN: We always recommend that the taxpayer contact OPA and get an appointment with their evaluator, and we could sit down and walk them through information that led to their assessment. But if you want to -- let me have Kevin Keene kind of come up and kind of walk through the assessment methodology, and you'll kind of see exactly why it's somewhat difficult for an average layperson to sit down in their home and derive an assessment.

COUNCIL PRESIDENT CLARKE: Thank you.

(Witness approached witness table.)

MR. KEENE: Kevin Keene, Director of National Appraiser for Office of Property Assessments.

Good to see you again, Mr. President.

COUNCIL PRESIDENT CLARKE: Good

to see you, sir. I'm not looking forward to seeing you again any time soon, but you probably will, though. This is our first --

MR. KEENE: Well, I'm here to give you answers, so I hope it's helpful.

COUNCIL PRESIDENT CLARKE: I hear you.

MR. McKEITHEN: Walk him through the assessment formulas and coefficients and all that stuff.

MR. KEENE: Well, it is -- unfortunately, it is difficult for a layperson to do the actual calculations for each property. There is a general format for the model, and basically the way it works is that we start in every -- for every model, we describe a typical or a typical property, and that is a property that has the most common configuration in each of the elements that we model against. So it would be probably in the most common neighborhood, the neighborhood with the most sales, the property type with the most sales, the condition -- the property that's in typically average condition, and so on and so forth, no garage, no air conditioning. So we describe a theoretical property and calculate what the value is for that property, and that becomes the basis for everything -- for comparing every property in the actual file to that property, and then we account for differences.

So the formula basically goes in its most basic form is, you start with a constant figure, and then for every binary variable, if it's present -- so, for instance, there might be a hundred neighborhoods in the formula, and each property can only have a "yes" in one case and it's going to be "no" in every other case. So where it's a "no," the value that's carried into that piece of the formula gets multiplied times one. And if it's a "yes," it gets multiplied by the factor that the model has developed for that.

So every property is going to be adjusted probably for location, and then for every other way we look at it, okay, so what condition is this property in? If it's different than the base property or the typical property, it gets an adjustment for that. We look at the building square footage compared to the base property, and for every distance that it is away from the base property, it gets an adjustment, and so on and so forth. But they're all logarithms and exponents. So it's not really a very user-friendly process.

MR. McKEITHEN: So when a taxpayer comes in or why we recommend -- and this is what most cities do, they use algorithms and things like that, similar methodology that we use to derive the assessments. But when a taxpayer comes in, we sit down with them and go through a list of sales, go through the condition of their property and make an inspection and get down to what we feel as though is a fair and equitable value.

So once again, I mean, I would like our message to be -- first of all, review what we put on the website, but I would like our message to be don't get discombobulated and aggravated by just looking at that. Contact OPA. We'll lead you to your evaluator and sit down with your evaluator and look at sales in the neighborhood and let's look at your property and let's look at what your property -- how your property stacks up comparable to other properties that have sold.

COUNCIL PRESIDENT CLARKE: Okay. And you'll be staffed appropriately to accommodate that?

MR. McKEITHEN: Yes, sir.

COUNCIL PRESIDENT CLARKE: Particularly as we heard from the Director from the BRT, that traditionally it's a kind of last-minute thing with respect to people inquiring about concerns about their tax bill or assessments?

MR. McKEITHEN: Well, people normally file close to the deadline, but we have our FLRs in for the most part, and they'll be getting theirs in clear up until their deadline date. So we're staffed to handle them as they come in.

COUNCIL PRESIDENT CLARKE: So beyond telling this in Council today, how do you anticipate letting people know the, one, now there's this information on the website that they probably won't understand or be able to use, but if you feel the need to determine what your actual tax bill will be, come in, sit down or have someone visit you? I mean, do we have a process?

MR. McKEITHEN: We put in the brochures we mailed to the taxpayers the importance of contacting OPA, and every time we come in contact with the community, we always inform people to contact OPA.

I want to establish what is pretty much developed as community assessing and that the actual taxpayers get familiar with their evaluator, much like you would your neighborhood police officer or someone like that, because you need to establish a rapport with that particular person and notice what's going on in the neighborhoods as far as sales and properties and things of that nature. And that's how you really get educated to what we do. It's a period of time more or less, not an overnight type of thing.

COUNCIL PRESIDENT CLARKE: All right. One last question from me in this round. So will OPA be the office or the entity that will work on the, one, availability and the implementation of continued homestead provisions and, assuming that we're successful in Harrisburg, the means-based gentrification proposal? Have you given any thought particularly to the latter?

MR. McKEITHEN: Well, OPA is

the agency that handles the homestead program. Gentrification?

COUNCIL PRESIDENT CLARKE: Who is going to handle that?

MR. DUBOW: I think for gentrification for doing the -- since that's tax based, it probably makes more sense for that to be in Revenue. It's not assessment based.

COUNCIL PRESIDENT CLARKE: I'm asking you.

MR. DUBOW: I'm just saying, it would be Revenue.

COUNCIL PRESIDENT CLARKE: So that will be Ms. Tolson?

MR. DUBOW: Yes.

COUNCIL PRESIDENT CLARKE: Okay. So when you say it's revenue based, explain that.

MR. DUBOW: It's based on the tax bill rather than -- it doesn't change your assessment. It changes your tax bill.

COUNCIL PRESIDENT CLARKE: So

based on what will be taken at the end of the --

MR. DUBOW: Right.

COUNCIL PRESIDENT CLARKE: I see what you're saying. So based on the amount that -- if we implement it that way.

MR. DUBOW: Right.

COUNCIL PRESIDENT CLARKE: That's the current version?

MR. DUBOW: Yes.

COUNCIL PRESIDENT CLARKE: All right. So that will be something that would be implemented at what point in time during the process? Would that be done later when people got their tax bills?

MR. DUBOW: Yes. It will also -- part of it will depend on exactly what the bill says when it finalizes. We have to look at those details and be consistent with what it says, but I think as we see those details, we'll start to implement.

COUNCIL PRESIDENT CLARKE: So we may have a little more time to implement that program based on that?

MR. DUBOW: Yes.

COUNCIL PRESIDENT CLARKE: All right. I hear you. Thank you.

The Chair recognizes Councilman Goode.

COUNCILMAN GOODE: Thank you, Mr. President.

Good afternoon.

MR. DUBOW: Good afternoon.

COUNCILMAN GOODE: I want to address Bill No. 120651 modifying the tax abatement. In 2000, tax-abated properties had a value of about a hundred million dollars. By 2012, tax-abated properties were worth over a billion dollars and the annual forfeited taxes were over a hundred million dollars.

What's the total value of tax-abated properties according to the reassessment?

MR. DUBOW: We're actually in

the middle of doing that analysis. I know you had numbers during the Commerce hearing that were, I think, 8 billion was the total.

COUNCILMAN GOODE: Council analysis has it at 6.8.

MR. DUBOW: So we're working to validate that and then translate that into a tax loss.

COUNCILMAN GOODE: So you don't know either what the forfeited tax revenue would be?

MR. DUBOW: No. We're working on that. We'll get that to you.

COUNCILMAN GOODE: Do you know what it would be if the amount is 6.8 billion?

MR. DUBOW: It will be roughly 6.8 times 1.3 percent. So that's $78 million.

COUNCILMAN GOODE: I'll use roughly 80 billion. That's real money. So should the tax abatement be modified?

MR. DUBOW: I think it's

definitely something that we should talk about. I mean, we should talk about whether it's effective in doing what its goal was, which was to bring about development.

COUNCILMAN GOODE: So I guess the question is, should current homeowners subsidize developers' costs and provide tax breaks for those developers and future homeowners?

MR. DUBOW: Only if that results in increased development that increases total overall taxes that then help all of the taxpayers.

COUNCILMAN GOODE: I guess the question is then why a property tax subsidy rather than some other economic development subsidy?

MR. DUBOW: And I think that's -- like I said, I think that's worth discussing.

COUNCILMAN GOODE: So who qualifies for a ten-year tax abatement?

MR. DUBOW: I think anybody who

is making the appropriate development.

COUNCILMAN GOODE: So people qualify for the abatement whether they need it or not?

MR. DUBOW: They qualify for it without any testing of whether it's necessary for the project, yes.

COUNCILMAN GOODE: So they qualify for it whether they need it or not?

MR. DUBOW: Right.

COUNCILMAN GOODE: So how do we determine how many people needed it?

MR. DUBOW: So I think there's an analysis that is being done for the Commerce Department. I think part of that analysis is to look at whether projects would have moved forward without --

COUNCILMAN GOODE: Which projects? All projects?

MR. DUBOW: I think that's what they're looking at, yeah.

COUNCILMAN GOODE: It's

impossible to go back in time project by project when someone was able to just apply for an abatement and get it to determine whether they needed it or not. But I'll ask the question in a different way. Let's not go back in time. How do we determine moving forward whether someone needs an abatement?

MR. DUBOW: Whether for specific -- whether it's required for a project to move forward?

COUNCILMAN GOODE: Moving forward, how do we determine --

MR. DUBOW: I think you could look at what a developer thinks a project is going to cost and -- so what they'd be willing to invest in it and whether there's a gap between what they think it will produce and what they're willing to invest.

COUNCILMAN GOODE: So if it's less than the value of the abatement, do we give them less?

MR. DUBOW: Again, I think

that's definitely something that's worth discussing.

COUNCILMAN GOODE: So the abatement is not based on need?

MR. DUBOW: That's right.

COUNCILMAN GOODE: Should it be based on need?

MR. DUBOW: I think that is a topic that we should discuss.

COUNCILMAN GOODE: Doesn't a ten-year tax abatement drive up property tax bills in gentrifying areas?

MR. DUBOW: To the extent that it helps produce development in those areas and that increases the value of properties in those areas, then it would increase.

COUNCILMAN GOODE: Does a tax abatement actually drive up tax bills in the entire city?

MR. DUBOW: I think it increases the overall level of property taxes, because -- if it's working, because you have development you wouldn't have had otherwise.

COUNCILMAN GOODE: But it --

MR. DUBOW: So you have --

COUNCILMAN GOODE: But it drives up --

MR. DUBOW: It drives up value. Yeah, it drives up value, which drives up assessments, which drives up bills.

COUNCILMAN GOODE: And those people who receive the abatement are not paying into the property tax system --

MR. DUBOW: Not until --

COUNCILMAN GOODE: -- for the value of the new construction or improvements; therefore, it drives up the bills for everyone else?

MR. DUBOW: They don't pay until the abatement goes away. I mean, they pay other taxes, but they don't pay their property tax.

COUNCILMAN GOODE: So it drives up tax bills in gentrifying neighborhoods and, in some part, for the entire city?

MR. DUBOW: It drives up

values, which drives up bills, yes.

COUNCILMAN GOODE: So won't we need more and more gentrification relief because of the tax abatement?

MR. DUBOW: That could be a result, yes.

COUNCILMAN GOODE: So if we continue the tax abatement as it is and we have to offer $20 to $30 million in gentrification relief and we continue to do that, then we're essentially throwing good money after bad, particularly for an abatement that we've already determined is not based upon need and it's not constructed as an appropriate economic development subsidy. An appropriate economic development subsidy requires underwriting a project, decide what the gap in financing is, determining really what is needed to make the project move forward. And in this case, the subsidy is not constructed appropriately and so we're giving away money that we don't necessarily need to give away.

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MR. DUBOW: We're --

COUNCILMAN GOODE: And at the same time, driving up tax bills for everyone else.

MR. DUBOW: So the one part of that that I don't agree with is that it's wasted money, because the idea of the abatement --

COUNCILMAN GOODE: I didn't use the term "wasted money."

MR. DUBOW: Well, throwing good money after bad.

COUNCILMAN GOODE: I said it's not constructed as an appropriate subsidy.

MR. DUBOW: Well, you said at one point we're throwing good money after bad.

COUNCILMAN GOODE: One last question since the bell --

MR. DUBOW: Can I answer that part?

COUNCILMAN GOODE: No. I want you to answer in the context of this question as well.

MR. DUBOW: Okay.

COUNCILMAN GOODE: So we have $320 million in business and wage tax cuts in the Five Year Plan. That's also subsidized by property taxpayers. So the question is, shouldn't developers and future homeowners pay into that subsidizing of the business and wage tax cuts $320 million over the next five years or should that burden be put on long-term residents?

MR. DUBOW: So just to take a step back, if the abatement system results in increased values, which is kind of why it's increasing into -- why it's resulting in increased tax revenues, that means it's achieved one of its goals, right? Because you want an abatement program that would enhance the value of properties in the City. So to that extent, it would mean that it's worked, but that would also mean --

COUNCILMAN GOODE: It

artificially increased values.

MR. DUBOW: I guess the question is, what happens to those values as the abatements wear off. If they remain high, it hasn't artificially increased values. You have construction you would have had before.

COUNCILMAN GOODE: But we don't know that yet, do we?

MR. DUBOW: Well, some of the abatements have come off.

COUNCILMAN GOODE: And what has it told us?

MR. DUBOW: That's one thing that Commerce is having that analysis done.

COUNCILMAN GOODE: So we don't know?

MR. DUBOW: We do not. We're doing that analysis.

COUNCILMAN GOODE: But you agree it's a problem?

MR. DUBOW: A problem?

COUNCILMAN GOODE: Yes.

MR. DUBOW: In what way?

COUNCILMAN GOODE: In the fact that the abatement is not constructed properly as an economic development subsidy. It is not based upon need, we don't know how many people needed it, we don't know how many people will need it; therefore, you're driving up the tax bills of everyone else because you're artificially saying that rich developers shouldn't have to pay this amount of money whether it's based upon the need for the project or not.

MR. DUBOW: I think we do need to understand whether it's been successful, and I'm hopeful that --

COUNCILMAN GOODE: Is that analysis going to be based upon need in general or is it going to be specific to projects?

MR. DUBOW: I haven't seen the analysis, so I'm not sure, but I will find that out.

COUNCILMAN GOODE: Well,

Commerce doesn't do business that way in general. They construct the subsidy based upon the need.

MR. DUBOW: Right.

COUNCILMAN GOODE: Thank you, Mr. President.

COUNCIL PRESIDENT CLARKE: Thank you, Councilman.

The Chair recognizes Councilman Jones.

COUNCILMAN JONES: Thank you, Mr. President.

And good afternoon.

MR. DUBOW: Good afternoon.

COUNCILMAN JONES: Let me first thank your staff for -- and the entire staff of the City of Philadelphia, but in particular Mr. O'Keefer for the responsiveness that I've gotten and requests to deal with AVI questions. I know everyone has not necessarily enjoyed that experience, but I can tell you that in the 38th Ward and other areas where we were able to have those kinds of

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sessions, information quelled a lot of fears and miscommunications that were out there up in Roxborough, in West Philadelphia, in the 34th Ward. So we thank you for that. And I want to draw attention to the fact that we are in fact, Mr. President, going to be doing another session in conjunction with Channel 6 to talk about small businesses and the impact of AVI on small commercial property owners, and encourage people to come out to that. And we're going to have, I understand, appraisers that are keenly aware of commercial aspects of appraisals. So we want to thank you for that.

I also want to welcome Clarena Tolson back to -- our Revenue Commissioner, and we'll miss you in Streets, but we'll appreciate you in Revenue.

On the line of Councilman Goode's inquiry about tax abatements, I share a district with Councilwoman

Blackwell that has lost 7,000 people due to reapportionment. We found those 7,000 people gone. And particularly in the area of commercial corridor, which we share on Market Street, we've lost over 50 family-owned businesses that generated revenues.

If there was a place in the world that needed that type of tax abatement to stimulate growth, I think it's a neighborhood where they've had a downturn in the economy and experienced a loss of population so that we can provide incentives, additional incentives, because there are some, for investment. It was the logic when we did it for the Center City skyline, and I believe that it's been successful in attracting investment there, but at a certain point, you do have to reassess where those inducements should be in order to draw investment capital into areas that need some stimulus.

Councilman Clarke has been a

long advocate of that kind of formula and to look at that, and I think we've arrived at a time where we need to start looking at where we provide incentives for development. Some places the natural market forces have taken over, and we've gotten to a tipping point, which is good, that people see certain portions of Center City as viable economic investment options. There are neighborhoods, however, that have not seen that kind of optimism and that we need to encourage that kind of development in corridors.

So in conjunction with my colleague, I think it's time for us to assess what the successes have been and then to reassess where the need should go going forward. Because, again, every dollar that we give in a tax abatement through either non-profits or through development incentives increases the pool in Councilman Squilla's area where they're hard hit, in Councilman Clarke's area, as well as Councilman Johnson's area. So we need to start rethinking the economic development strategy. And I happen to know that the Deputy Mayor for Development has gone out to urban areas now and now doesn't need a GPS to get there, because Councilman Clarke took him out there personally to see where those areas are. And I would encourage you, if you remember in our budget hearings with the Deputy Mayor for Development, to start to look at a theme, strategy, and plan. That was one of our requests. So in addition, one of the tools that Councilman Goode is talking about is how we incentivize those areas. So how do we start to rethink this in light of that we're, you know...

MR. DUBOW: For abatements in particular, I think that's part of what the analysis Commerce is having done is supposed to do. I think we realize, they realize that we need to take a look at abatements and figure out how they should look going forward. So I think that's

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part of the process, and I think we need to, as that comes out, then talk to Council and come to an agreement about what that should look like in the future.

COUNCILMAN JONES: All right. What we tend to do, we have a lot of good ideas. Sometimes they come from the 4th floor. They really do. But we've been saying about these incentivized development abatements for a minute. So we don't want to wait years from now to figure that out, because, again, we lost 7,000 individuals in my district. I think Jannie lost almost as many.

MR. DUBOW: Understood.

COUNCILMAN JONES: So in areas where there are increased population due to development, well, that tells us something. In areas where there's a decrease in population due to lack of investment, that tells us something else.

MR. DUBOW: Right.

COUNCILMAN JONES: So thank you, Mr. President.

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COUNCIL PRESIDENT CLARKE: Thank you, Councilman.

The Chair recognizes Councilman Oh.

COUNCILMAN OH: Thank you very much, Mr. President.

Mr. McKeithen, in your testimony you identified kind of the methodology that you went through. Well, your associate Mr. Keene, I think, did that. Is it basically as he described, you kind of get a theoretical model of a house and then you start to -- you value it in a theoretical way? When I say "theoretical," I mean you kind of come up with what the value is and then you put that model in different parts of the City, if you add a garage, minus a garage. Is that how that is done?

MR. McKEITHEN: Basically the way it works is that there are 14 different zones throughout the City, and I'm talking single-family residential right now. And so you're trying to see what a typical property looks like, two story, no basement. Just give a hypothetical example. Two story, no basement, maybe 1,200 square feet, et cetera. And then from that point, you are trying to develop amenities, what amenities would cost or what they add to any particular property. And then from there, you are gathering a total market value and then you're subtracting what the land -- what the estimated to be in this. There it is.

COUNCILMAN OH: How do you come up with the value of that original model for one of the 14 zones?

MR. McKEITHEN: Well, you're looking through thousands of sales. As I testified before or stated in the past, we started out with about 80,000 sales, more sales more than 80,000 sales, and got down to a workable set of true arm's length transactions, and then you're developing the basic model for every zone from there.

COUNCILMAN OH: Okay. And in the industry of assessment, that is a way to do it. Are there other standard approved ways of doing it as well?

MR. McKEITHEN: Well, most large cities, I know a lot of large cities -- as you know, I came from Washington DC -- that's how they do it. The industry is moving towards that where any type of system where you can give a parcel -- we call it parcel-specific value to each property in each jurisdiction, that's where you're ultimately trying to get to.

COUNCILMAN OH: Okay. When you took this position, you were named the Chief Assessor; is that correct?

MR. McKEITHEN: Chief Assessment Officer, yes.

COUNCILMAN OH: Chief Assessment Officer. And as you began this process, is this your process, you originated this idea, you implemented this method, you chose this standard?

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MR. McKEITHEN: No, sir. This method was attempted years ago, I think, when you were attempting to do a reassessment long before I came here. But this method is acceptable throughout our industry for cities that are large and diverse and have a lot of diversity like the City of Philadelphia.

COUNCILMAN OH: Okay. So --

MR. McKEITHEN: But this is not my method that I drew up and brought here, no, it's not.

COUNCILMAN OH: You have inherited this method.

MR. McKEITHEN: This method is a method that I think works, because I've seen it work in other jurisdictions, but to say that I brought it here would be incorrect.

COUNCILMAN OH: Okay. But you approve this method, this is a good standard --

MR. McKEITHEN: Yeah, I approve this method.

COUNCILMAN OH: Okay. My next question will be for Rob Dubow. So I understand in answer to Council President's question that somewhere in early part of May, there will be a revised budget recommendation with an additional $60 million in it, and I suppose at this point in time, you have no actual idea where that money is going to be coming from?

MR. DUBOW: We have not developed those plans yet, no, we have not.

COUNCILMAN OH: And are you confident that you're going to be able to develop those plans?

MR. DUBOW: We're hoping to be able to work with Council to develop plans that make sense, yes.

COUNCILMAN OH: Okay. All right. Thank you very much.

I have no other questions.

COUNCIL PRESIDENT CLARKE: Thank you.

The Chair recognizes Councilman Squilla.

COUNCILMAN SQUILLA: Thank you, Mr. President.

Good afternoon, gentlemen. Oh, I'm sorry, Rebecca.

MS. RHYNHART: Thank you.

COUNCILMAN SQUILLA: I'm just going to hit a couple -- I have questions written down, but my other colleagues had questions.

When you use these algorithms, these exponential calculations and all these other things that are used during the methodology of getting the assessment, how would that answer -- if these numbers are put in and what we have seen throughout the areas, even with land values, when we have square footage that's exactly the same in the same neighborhood and they're different by hundreds of thousands of dollars and/or a property that is exactly the same in the same neighborhood, knowing that we're putting these numbers into this algorithm, does that say that the numbers we're putting in aren't correct or maybe something in that formula isn't working properly?

MR. McKEITHEN: When you see things like that, typically it means that a characteristic of the property needs to be looked at and reviewed. And so typically what we would do is look at the characteristics of those properties, make sure that everything is sufficient, making sure everything is accurate, and then recalibrate it through the model.

COUNCILMAN SQUILLA: So maybe like the square footage was off?

MR. McKEITHEN: Maybe the condition, maybe the square footage, condition, things like that. That's why we like to do -- once an FLR is actually filed, the taxpayer feel as though their value is not accurate or equitable, we like to come out to the property and review it and make sure we've nailed down all of our characteristics for that property.

COUNCILMAN SQUILLA: Because I saw one of the answers -- one of the colleagues had asked about going out and visiting the properties or it was 40,000 properties that were either visited or people responded throughout the City?

MR. McKEITHEN: Correct.

COUNCILMAN SQUILLA: So 40,000 properties, were they --

MR. McKEITHEN: Forty thousand where we got -- I'm sorry -- where we got more detailed information than we would get from a standard field inspection.

COUNCILMAN SQUILLA: So those 40,000 properties, you actually -- what is the criteria for those 40,000?

MR. McKEITHEN: Well, for those 40,000 -- and those are basically a sample of properties sprinkled throughout the entire city. We would get more detailed information about what's going on inside the property, interior condition and things like that.

COUNCILMAN SQUILLA: So by a visit or by them filling out a form?

MR. McKEITHEN: By a visit or by interviewing them at the door on the premises of the property or a door hanger or some sort of correspondence that we ask them to send back to us.

COUNCILMAN SQUILLA: And you received information for 40,000. I mean, that number I know -- I believe you when you say that. Just during all the meetings we have, I haven't found one person yet that --

MR. McKEITHEN: I've heard that quite aggressively, but, yes, that's what we got back.

COUNCILMAN SQUILLA: Okay. As far as the -- I guess this is for Rob, and we'll get back to Mr. McKeithen. The wage tax and the wage tax reduction and the abatements that we were talking about, the wage tax reduction, just explain this to me. What is the incentive? We're trying to get Philadelphians more jobs, getting people to move into the City of Philadelphia and first source hiring, keeping people in the City. Why would the wage tax be less for people who live outside the City using our businesses here in order to generate an income? Is that an attraction to try to get new people to work in the City?

MR. DUBOW: I think two things. I think the idea was that people who live in the City get more of our services, so should pay more, but I think there's also state legislation that requires the difference between the two.

COUNCILMAN SQUILLA: You think there's state legislation?

MR. DUBOW: There was state legislation that required a difference between the two as they were going up. I'm not sure how it applies as they're coming down, but there was definitely state legislation that -- it looks like

Councilman O'Neill.

COUNCILMAN O'NEILL: I believe that it was a cap on the non-residential, and Council chose and the Mayor at the time chose to raise the local share above it, the local wage tax.

COUNCILMAN SQUILLA: So --

COUNCILMAN O'NEILL: There's nothing requiring it to be --

MR. DUBOW: To be the ratio, okay.

COUNCILMAN SQUILLA: I think as an incentive too for Philadelphians or people moving into the City, it would be a great incentive to say, Listen, if I live in the City, I'm going to pay less in the wage tax, than let me move right outside the City and don't pay real estate tax, don't go shopping here, and don't do anything else here and have to pay less of a tax. It just seems to go against the common sense of trying to get people to move into our city and get people from our city jobs. But that's something we could debate. I can't see why if we're lowering it, lowering it until it becomes even at some point and then gradually going down, if we're going to give the people in our city the benefit of the doubt, if we're going to give anybody the benefit of the doubt as far as taxes are concerned.

And on the abatements, is there state enabling legislation that is necessary to abate different areas at different years?

MR. DUBOW: I'm sorry. Different?

COUNCILMAN SQUILLA: Say you wanted to zone abatements, because I think we all agree that maybe abatements in certain areas have outgrown their necessity. There are areas in the City that could probably use some assistance.

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

COUNCILMAN SQUILLA: All right. Because, I mean, if not, maybe there is a way if you have a five-year abatement somewhere, maybe somewhere in portions of -- in my district, in parts of Kensington and western Port Richmond and other areas that could really use help in development, incentivize people to develop out in these areas, and maybe something that we as Council could look at.

MR. DUBOW: I think it's definitely worth looking at, and we'll see what the state legislation is.

COUNCILMAN SQUILLA: Okay. I'll come back.

COUNCIL PRESIDENT CLARKE: Thank you, Councilman.

Did you have a follow-up question, Councilman, on that one?

COUNCILMAN SQUILLA: Not on the abatements. I have a bunch of other questions.

COUNCIL PRESIDENT CLARKE: Oh, you had a bunch? Okay. Let me come back. All right.

The Chair recognizes Councilman Greenlee.

COUNCILMAN GREENLEE: Thank you, Mr. President.

Good afternoon, everybody.

MR. DUBOW: Good afternoon.

COUNCILMAN GREENLEE: I just want to get on the reviews again, Mr. McKeithen. I know we've talked about the timing and all that before, but let me -- how many reviews -- do we have a number of how many were put in now?

MR. McKEITHEN: Yeah. We have approximately 42,000 first-level reviews.

COUNCILMAN GREENLEE: Forty-two thousand, okay. Is that around what you expected, more, less? Did you have an idea about what you were going to get?

MR. McKEITHEN: Well, that's -- I don't want to sound like I'm happy we have only 42,000, but --

COUNCILMAN GREENLEE: It could have been worse.

MR. McKEITHEN: It could have

been a lot worse.

COUNCILMAN GREENLEE: All right. And have you looked -- I know you said that you're going to try to put them into neighborhoods, right?

MR. McKEITHEN: Right.

COUNCILMAN GREENLEE: Are you still organizing it that way?

MR. McKEITHEN: The approach is to -- because some of the first levels may have similar circumstances as far as what the taxpayers are grieving, we normally like to look at them from a neighborhood perspective, and we have like funneled through a lot of them to see actually what we've gotten, and it's a mixed batch of things, from legitimate issues about the value and condition of the property, to people attaching senior citizen tax relief things to the FLR and homestead.

COUNCILMAN GREENLEE: That's what I was going to say. I would guess there are different categories of --

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MR. McKEITHEN: Yeah. Generally the first thing we do is look at how many credible ones we have, things that we can really look at and really use.

COUNCILMAN GREENLEE: And how far along are you in that process as far as credibility assessment?

MR. McKEITHEN: We just did a brief scan in what came in. We'll know more in the next couple weeks as we get further and further into them.

COUNCILMAN GREENLEE: Because the reason I'm asking the timing thing is, first, obviously if some can -- I guess the most -- would you admit -- let me put it this way: Would you admit that there are some where the assessor just made a mistake?

MR. McKEITHEN: I would say that there are some that, you know, could use better judgment, yes.

COUNCILMAN GREENLEE: The reason I bring that up, I would think if

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at least we start dealing with or your office starts dealing with some of those, first it brings sort of the temperature down.

MR. McKEITHEN: Yeah.

COUNCILMAN GREENLEE: Number one. And number two -- and the Director of the BRT brought this up this morning. She had a really wide range of what she thought the appeals could wind up at the BRT depending on where the reviews go obviously. And I would think -- and, again, you don't want to rush judgment and make the wrong judgment. By the same token, I would think if you start bringing down these categories and start answering the ones that either are way wrong on the taxpayer side or appear to have a lot of merit on the taxpayer side, I think you start getting and maybe we start getting a better picture about where all this is going.

MR. McKEITHEN: See, what I would like to do, because this is our first year, you know, is to not just necessarily take a non-credible one and put it to the side and give it a "no change" letter. I want to be able to look at it and see exactly what might the taxpayer really be able to, you know, to want it to say to us. And so I want to give in our first year until everyone gets used to it, I want to make sure I'm giving as much of attention as I possibly can, especially in areas where we know we have had a great deal of challenges. I take all of them very seriously. However, it does help out a lot when the taxpayers give you legitimate, good, credible information.

COUNCILMAN GREENLEE: And are there a lot that are coming in, could you give a rough percentage, of people that are coming in that really are giving reasonable back-up information?

MR. McKEITHEN: From what I'm seeing --

COUNCILMAN GREENLEE: Comparing

other properties or that kind of thing.

MR. McKEITHEN: And don't get me wrong. I haven't seen all 42,000.

COUNCILMAN GREENLEE: I understand.

MR. McKEITHEN: But what I've seen, we do have some who have given, but we got a great deal who just didn't and just filled it out and signed their name and sent it in with nothing. And that's kind of challenging to deal with.

COUNCILMAN GREENLEE: That will take more work. So just time-wise, what are you still --

MR. McKEITHEN: September 1st we want to be able to have gotten through as many as possible. And as we batch them up in the neighborhoods, once again, I take a neighborhood approach. I would like to send my evaluators out and let's tackle as many of them in the neighborhood as possible. And oddly enough, if you're having similar arguments as far as the taxpayer is concerned, you can knock a great deal of them out rather quickly. But, once again, you need the cooperation from the neighborhood as far as people returning our calls, you know, staying home when you want an interior inspection and things like that.

COUNCILMAN GREENLEE: Because I would think if it gets to that point, the closer it gets to October 7th, I think is the deadline, people are going to be putting in appeals with BRT before they may even know what the OPA's decision is.

MR. McKEITHEN: To be honest with you now, it's a two-step dance from the perspective that a lot of the commercial property owners in a lot of the major cities will do both anyway, because you're talking about a large degree of revenue to their coffers. So they may appeal with us, and regardless of what we do, they may still appeal to the Board of Revision of Taxes.

COUNCILMAN GREENLEE: But I

would think there's a lot of homeowners that --

MR. McKEITHEN: Homeowners are different, right. Homeowners are typically different if they can get some degree of relief at our level. But it depends on what the case is, what the circumstances are, and what we're seeing versus what they want.

COUNCILMAN GREENLEE: And of that 42,000, any rough idea breakdown between residential and commercial?

MR. McKEITHEN: We have a breakdown. I don't have it with me, but I can get that to you.

COUNCILMAN GREENLEE: If you could get that.

MR. McKEITHEN: Yes, I can definitely get that.

COUNCILMAN GREENLEE: Because I think that will be a little illustrative of where we're going too. Okay. Thank you.

Thank you, Mr. President.

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COUNCIL PRESIDENT CLARKE: Thank you, Councilman.

The Chair recognizes Councilman O'Neill.

COUNCILMAN O'NEILL: Thank you, Mr. President.

Mr. Dubow, just on the question of the abatements at the time. I know there's quite a few members in Council who weren't here, but I was the only vote against it and strongly recommended targeting it and not doing it citywide. In fact, I stated on the record and I'd still take the position that for places that haven't seen any development -- I mean, as it turned out -- even though we've had a tax abatement for 15 years or whatever it is, close to 15 years, that the state allows us to go to 20, and I'd be glad to vote for a 20-year tax abatement that would actually target it and was a true "but for" case.

I also have long believed that the tax abatement being a flat ten-year and then drop off the cliff is a mistake for several reasons. One, we give up too much revenue. If we just did a 10 percent scale down over the ten years, we'd capture about half of the revenue that we're now giving away. Same thing as with Councilman Goode's five-year. It's just another way of doing it. But I was told at a recent meeting with some people interested in development and whatnot that New York already does this. New York's version is a scale down. And I wouldn't care if we scaled down over 20 years and just did it less. To me it's -- anything that still gets that kind of apple out there on the tree but doesn't cost us money we don't have to spend is worth looking at.

But what I've seen firsthand -- and I don't -- I'm not talking about the big multi-million-dollar apartment buildings in Rittenhouse Square, but I would venture that it's not much different than the $300,000 small single home in Northeast Philly. Someone looks at that $5,000 a year, say, they're going to save on taxes over ten years and sees $50,000 and it's like -- it's a real attraction to somebody to think they're going to not pay taxes. Well, two things happen. One, the price on the house goes up by at least 50 percent because it's abated. Person takes out a 30-year mortgage at settlement and turns over that 50,000 to the developer immediately and then winds up paying it for 30 years. Walks away from the settlement table thinking they've gotten a real prize here in their pocket. And the -- I don't think it makes a whole lot of difference really whether it's a million dollar, 2 million, 3 million. It's an artificial valuation on the property.

And then you have the resentment factor, which is the easy one. It's kind of like the one we get when we talk about AVI and people want to talk about not collecting taxes first. They really don't want to talk about AVI first. They want to know why they're paying for people who aren't paying, that kind of thing. And then if you tell them that it's largely a higher income portion of our population that's not paying, they really get upset, because at least people can understand somebody that can't afford it. But people really get enraged by the fact they're paying their taxes and this person across the street, down the block, around the corner isn't.

So I hope we get serious about looking at it, targeting real hard where we've seen no development in neighborhoods that could only benefit with a longer tax abatement and maybe some other incentives for development. And it doesn't have to mean you're against development. You're trying to be more strategic. You're trying to be fair to both sides. And you certainly don't want to abate something that was going to happen anyway, maybe at a different price, but it was going to happen anyway.

And on a much smaller matter, does the Administration have any problem with Bill 130142? This is the freeze, the senior freeze, but where somebody gets a reduction, they actually have to file it again for a new application. This would make it automatic, number one, and then part two of it is that since you have to, in filing for a freeze, declare the same thing you have to file in a homestead application, that you are the resident owner, that you would not have to file a homestead if you haven't already filed it. You would be counted as a homestead.

It seems to me just common sense, but I don't know -- I don't want to make a big deal about this. It had just about every member of Council sponsored it. This was the President's legislation years ago when it was a much smaller incentive for or benefit for a lot of seniors. Now it's significant for a lot more.

Do you have any comment on that?

MR. DUBOW: Yeah. I think we are in complete agreement on the senior freeze part. We support that part of the bill. I think the second part, we just have to make sure logistically that that works.

COUNCILMAN O'NEILL: Okay. Got you. I think we may have to actually amend out the last line of the bill, but we can talk about that later.

Thank you.

COUNCIL PRESIDENT CLARKE: Thank you, Councilman.

COUNCILMAN O'NEILL: Mr. President, can I ask one other thing? Because I mentioned going -- the collection rate. I know the collection rate is tied in very heavily to the millage rate. If we collect higher, I think it's 95 percent, we could be below or at 1, and if we could exceed 95, we'd even be below 1, and a lot of these other conversations we've been talking about might go away.

Is the Administration thinking about anything that would seriously drive our collection rate up quickly, like tax lien certificate sales, a la New Jersey, a la Newark, like Camden where they're getting 97 percent? Most of New Jersey is getting a hundred percent. The private sector is doing this. So all the extra money we're gut putting into tax collection we don't have to spend. And, again, you could exclude certain income levels from that if you want. That's probably why Newark and Camden are getting 97 and not a hundred. They removed certain low-income group of homeowners from that equation.

Are we doing anything that we could still have happen before this budget passes to really reach out and grab something different that will, first of all, stop the conversations about not collecting and also recognizing the fact -- and you said it here -- that a large part of our inability to collect taxes or a large part of the group that doesn't pay taxes is a very sophisticated, high earner, high-income population.

MR. DUBOW: So we're trying to do a number of things. I think we've talked about the revenue collection strategy. I don't think those have -- I don't think they'll generate the kind of money you're talking about during the next couple of months. I did have a meeting --

COUNCILMAN O'NEILL: Well, they won't generate the revenue in a couple of months, but you don't think we'll be able to implement it in the next couple of months?

MR. DUBOW: I think we can start new things, but one the biggest things is getting the data warehouse into place. I think that won't be a couple of months thing. I think that's more like a year-long process.

I actually did have a meeting about tax lien certificate sales. I need to understand more about that, need to also understand kind of how what's being proposed now would be different from what we tried to do.

COUNCILMAN O'NEILL: Totally different.

MR. DUBOW: And that's what I'm trying to understand.

COUNCILMAN O'NEILL: Newark, New Jersey -- and I mention Newark more than Camden because Newark is not nearly the size of Philadelphia, but has a much tougher low income. And Philadelphia has a lot of low income, but Newark is extremely poor, and they have a 97 percent collection rate. And I believe they would otherwise have a hundred except for some carve-outs that they've done. And the entire State of New Jersey does this. Cherry Hill, for instance, does a hundred percent. I'm stealing some information from an interview I had with a reporter the other day, who is sitting over to my left, who obtained some of it or clarified it, verified it.

But it's real, and it seems to me that as tough as AVI is to sell to so much of our population, if we were taking care, in a dramatic way, taking care of the inability to collect revenues at any decent rate, we'd be a lot better off with our credibility as a government with our taxpayers. So can we talk about this a little more?

MR. DUBOW: I should say we're open to any idea.

COUNCILMAN O'NEILL: Once this is out there -- and it's out there now, but once it gets out there in a broader way, we're really going to have a lot of explaining to do to people why we didn't do it. And I would hope we'd have exhausted the possibility between now and June 30th to do it and know that we couldn't have.

MR. DUBOW: That makes sense.

COUNCILMAN O'NEILL: Thank you.

COUNCIL PRESIDENT CLARKE: Thank you, Councilman.

Before I go on to Councilman Goode, I got a couple questions. One, getting back to you, Mr. McKeithen, some of the OPA requirements. It says here that the OPA is responsible for establishing standards for recommending tax exemptions for properties. Do you believe that to be your case?

MR. McKEITHEN: Right. We determine whether a property should be taxable or exempt. And we have gone a long way in enhancing what we did in the past as far as exemptions are concerned.

COUNCIL PRESIDENT CLARKE: So this deals with non-profits?

MR. McKEITHEN: Non-profits, charitable organizations, things like that.

COUNCIL PRESIDENT CLARKE: And

you have put a little more scrutiny on that, since I know a couple of my colleagues had a bill and a resolution --

MR. McKEITHEN: We now have --

COUNCIL PRESIDENT CLARKE: Are we doing something different now to ensure --

MR. McKEITHEN: -- an attorney, Drew Aldinger, reviews our exemption cases as they come in for one level of scrutiny. We are moving towards reviewing every case and doing an analysis of every case at least once every three years, and that will become pretty standard.

COUNCIL PRESIDENT CLARKE: Okay. And then another one, it's kind of -- I don't know if it's necessarily some level of a conflict. You've actually been supportive of ensuring that assessments are reasonable, at least in terms of people being able to sit down and talk to you, but one of the components, it also says that you ensure the defense of assessed values. So that means if you go to BRT, you're actually on the other side of the fence with respect to taxpayers; am I correct?

MR. McKEITHEN: We're defending --

COUNCIL PRESIDENT CLARKE: So while you're saying here that you want to help people --

MR. McKEITHEN: When we go to the BRT -- well, when we levy an assessment, first thing you do once you derive that you levy the assessment, send out notices, then you defend it. You're in defense mechanism from that point. But when you get to a level of the Board, you're defending your assessment, and when you go to the Court of Common Pleas, you're defending your assessment. And so we only want to get the value that is accurate and fair and equitable, and that's our whole mantra. Whether it's at the first level, whether it's at the BRT or whether it's at the Court of Common

Pleas, we're only trying to get to what is accurate, fair, and equitable for everyone, for the taxpayer as well as us.

COUNCIL PRESIDENT CLARKE: Okay. But it's kind of inconsistent where you establish an early review process -- and we appreciate that -- and subsequently you're asking people to come in if they have some issues with respect to their assessment or other aspects of their information they've received, but on the other hand, you say that it's your responsibility to defend that decision that you made initially.

MR. McKEITHEN: That's right.

COUNCIL PRESIDENT CLARKE: So it leaves one to be a little concerned about how aggressive you are going to be in terms of ensuring that in the first part of that process that that person gets some level of fairness if you're required by law to defend your earlier assessment.

MR. McKEITHEN: We make sure

that property owners get a fair shake at all three levels as much as possible. The first level is designed to have communication, and it's typical in any jurisdiction throughout the country, between the taxpayer and the office. When an official appeal is filed, for example, with the Board, we're still trying to get to what the accurate value should be.

Now, oftentimes our position will not change from first level. Oftentimes our position will not change clear up through Court of Common Pleas. But if there is some additional information that comes out at the Board of Revision of Taxes, we consider it, and typically that's where big commercial property owners will have to have an appraisal if they file. They'll bring you all the income and expense and things like that. Though we ask for it, they're not always as cooperative.

So the three levels are set up

for there to be fairness and accuracy at all three, and we're not -- we're never really driving ourselves in and saying we're not going to change. We're just taking what is given to us at the time that the actual appeal is filed and dealing with it from that point.

COUNCIL PRESIDENT CLARKE:

Okay. Getting to abatements -- and I've made my position known on abatements. I actually introduced a bill the first year of the Nutter Administration with the belief that we were going to be able to actually alter that proposal where we were going to step down -- actually it was two bills. One would step it down in increments of 10, and then I think it was from 100 to 50 and then increments of 10 from that point, but couldn't muster the support that I thought I had. But that's another political story. And I still feel very similar. And I'm a very development-friendly guy. I love collecting shovels. If you've been in my office, you'll understand what I'm about. But I do think that the ability to develop a property across the street in proximity to this building versus up at 30th and Girard -- well, not even Girard anymore. Say 30th and Lehigh is very dissimilar. I mean, the reality is, if I can get the same tax abatement down here that I can up there, then why would I go up there, both as a developer and a person who is looking to purchase a property?

So I believe that we should have some levels of conversation and ultimately act with the General Assembly on having some significant flexibility in how we apply the tax abatement.

But my question, as we reevaluate values -- and I know earlier when actually this man right here was working with me at the time -- he didn't work for me, but he was working in Council when we did the earlier analysis, we actually looked at these tax abatements after they burned off. I think we went out ten years, Herb? Ten years to see how much revenue would come online as a result of these tax abatements burning off, and it was quite surprising. It was a decent amount of dollars that we were going to realize down the year.

So my question is, now that AVI enters into the picture, one, as it relates to land and as it relates to the reevaluation of properties now going to market value, have we adjusted what we believe the revenues will be associated in the out years? Because those numbers are based on, as you all say, the flawed values and the inaccurate values and extremely low values. Have we adjusted our five-year or our ten-year plan to reflect the change in values?

MS. RHYNHART: Rebecca Rhynhart, Budget Director.

To address your question, we do -- we've added the revenue from the return of the abated properties back into our projection over the five years. So it is in there, the revenue.

COUNCIL PRESIDENT CLARKE: I understand that, but my question is, have you adjusted it to reflect the new AVI numbers, which are much higher?

MS. RHYNHART: On those specific --

COUNCIL PRESIDENT CLARKE: You understand what I'm saying?

MS. RHYNHART: Yeah, I think I do. On those specific properties that are abated. I mean, we've --

COUNCIL PRESIDENT CLARKE: Tax abatements were burnt off on properties in out years. Those properties tend to be higher value properties. So the question is, have you adjusted the numbers associated with the then-required payment in taxes based on that tax abatement burning off to reflect AVI? Because the numbers that you have I think are basically based on old values.

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MS. RHYNHART: Right. So what we've assumed is that we would collect the same amount of revenue from them as we would have before. So, yes, we've adjusted the values upward to take AVI into effect, yes.

COUNCIL PRESIDENT CLARKE: You have?

MS. RHYNHART: Yes.

COUNCIL PRESIDENT CLARKE: Where is that?

MS. RHYNHART: Where is that in the projection?

COUNCIL PRESIDENT CLARKE: Yes.

MS. RHYNHART: It's in the property tax calculation. And we can show that to you.

COUNCIL PRESIDENT CLARKE: I just need to know -- because we've just completed, because I want to know if we're now capturing new values and the new revenue associated with --

MS. RHYNHART: Yes. The way it's done is through the revenue, and it's the same amount of revenue that would have been before AVI is still going to be collected after AVI, some of those returning abatements.

COUNCIL PRESIDENT CLARKE: So you're looking at a revenue neutral process in the out years?

MS. RHYNHART: Well, maybe I'm not being clear with the answer. We have a schedule of properties returning from abatement, and then we would apply -- basically it's incorporated. So the same amount of revenue -- so the old value times the tax rate would equal a certain amount of revenue. And so we have the same amount of revenue ramping up. And I think it would be easier to show you.

COUNCIL PRESIDENT CLARKE: But wouldn't that rate shift if now you're collecting more from the higher value properties and then that will shift the rate?

MS. RHYNHART: I mean, on those specific properties, there might be specific impacts of AVI. I think -- I can get you the way we do it and then think a little bit more about what you're saying.

COUNCIL PRESIDENT CLARKE: You understand what I'm trying to say?

MS. RHYNHART: Yeah. I think what you're saying is are we taking into account on those specific abated properties?

COUNCIL PRESIDENT CLARKE: Yeah. There are a whole lot of abated properties.

MS. RHYNHART: Right.

COUNCIL PRESIDENT CLARKE: And more often than not, higher value properties. When those tax abatements burn off prior to the implementation of AVI, we believed that they were going to produce a certain level of revenue. Now that we're going to actual values, those properties are going to be worth a whole lot more than they currently are under the current calculation. So now we're realizing a significant amount of revenue from these properties whose abatements are burned off. Therefore, if you're looking at a revenue neutral scenario or tax neutral scenario, then the properties -- the tax responsibility on properties that are lower that are not tax abated, those numbers should go down, because you can now change the rate. You understand what I'm saying?

MS. RHYNHART: Our revenue estimates include the abatements rolling off and then coming back at the new rate. It includes -- maybe I'm not being clear, and I can get back to you, but it does include the abatements -- the abated properties returning and --

COUNCIL PRESIDENT CLARKE: Yeah. I know that, but my question is, have you calculated the new values for all of the abated properties coming offline? You understand?

MR. DUBOW: Hold on one second. Yeah, I think I do.

MS. RHYNHART: Yeah. I think in terms of the change in the specific -- those specific properties that the values might have increased more due to AVI, that's something we'll need to look into, because the way we've done it is assuming revenue neutrality of AVI.

COUNCIL PRESIDENT CLARKE: Right. And it may be.

MS. RHYNHART: I hear your question. It's a good point.

COUNCIL PRESIDENT CLARKE: There's going to be a shift in terms of --

MR. DUBOW: We need to look at the properties.

COUNCIL PRESIDENT CLARKE: There's going to be a shift in terms of who is responsible for paying the revenues, because these properties now are coming online. There were a whole lot --

MS. RHYNHART: There could be more revenue than we think there.

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COUNCIL PRESIDENT CLARKE: Right. And if you're going to do a revenue neutral scenario, then that should mean those properties of lower value should come down.

MS. RHYNHART: I hear what you're saying. Let me get back to you on that.

COUNCIL PRESIDENT CLARKE: You see what I'm saying?

MS. RHYNHART: Yes, I do. I do. That's a good point.

COUNCIL PRESIDENT CLARKE: So people can say there's some hope in the future.

MS. RHYNHART: Right. Okay. Thank you.

COUNCIL PRESIDENT CLARKE: All right. I just got something else on it. I'll have to come back to you, because I have to look at it, about abated properties in a particular neighborhood. Before I ask the question I want to look at it quick.

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The Chair recognizes Councilman Kenney and then Councilman Goode.

COUNCILMAN KENNEY: Thank you, Mr. President.

This is, I guess, echoing Councilman O'Neill's questions and comments and also Council President Clarke's. I think we start off with a bad premise in that when we determine the -- when the Administration determined the 1.32, it was based on not actually aggressively going after the revenue that's out there, that we were going to collect -- we needed to collect in the real estate taxes exactly what we collected last year, and never had any discussion whatsoever about Mr. Knudsen or revenue czar or aggressive collection until we got into this mess.

Why have we not been interested in collecting all the money that's out there, both in real estate taxes, business taxes, wage taxes, up until like this month?

MR. DUBOW: Well, we have been interested. We've done a number of things over the years to try to improve them. Obviously they weren't as successful as we'd like them to be. So, for example, we are notifying delinquent property owners earlier than we ever have before. We've increased the number of properties on which we begin the foreclosure process.

COUNCILMAN KENNEY: When did that process start?

MR. DUBOW: Which process?

COUNCILMAN KENNEY: Notification, foreclosure action.

MR. DUBOW: Foreclosure action probably started a year and a half ago. Notification started -- I think this is the second year of earlier notification. A lot of the things were timed to start after the amnesty program, the amnesty program, which brought in about $70 million. We increased the audit staff. We've really -- we have done a number of things over the years. I mean, clearly not as much as we would have liked.

COUNCILMAN KENNEY: But there seems to be now this speed and aggression to do this as opposed to in the past when we've had these conversations with the former Revenue Commissioner and others, everything is fine, it's not that bad, we're doing our best, and now all the sudden there's this seeming urgency. I mean, without AVI, would we be doing this?

MR. DUBOW: I think we would. The thing that actually precipitated the Chief Collection Officer, we went through a process with FTI, the outside consulting company, to look at ways to reduce our costs and to increase our collections. They recommended the Chief Collection Officer. So that was a process that must have started nine, ten months ago. So when we got that recommendation, we thought it was a good recommendation. So we're pursuing that.

COUNCILMAN KENNEY: Why then is there no recognition of the increase in collection in the '14 budget? I mean, it's almost like give us $40 million to increase or improve our IT, do this, do that, but we're not even going to count any of the money in '14, which would in some ways neutralize or improve the situation relative to the millage rate.

MR. DUBOW: We want to see that these programs are successful before we count on them in terms of our revenue stream.

COUNCILMAN KENNEY: But they've been successful in other jurisdictions and other states. Why wouldn't they be successful here?

MR. DUBOW: They have been successful in other jurisdictions. We've tried to do other things here that have been more successful in other jurisdictions. We want to make sure that there's not something -- that these actually work here.

COUNCILMAN KENNEY: Wouldn't a lower millage rate kind of make that effort more of a requirement? Wouldn't we want to be more successful if we didn't have 1.32, if we're at closer to 1? Wouldn't that kind of enhance our need to go after that money?

MR. DUBOW: Well, we want to be successful. We're motivated to be successful. Going down to 1 would give us a $200 million problem.

COUNCILMAN KENNEY: 240.

MR. DUBOW: I was --

COUNCILMAN KENNEY: If you got 174, 175 in first position liens, you're almost there.

MR. DUBOW: Well, the 200 --

COUNCILMAN KENNEY: Get a little more money out of the Gas Works. Fund balance -- how low has been our fund balance during the course of the real desperate times in the economy?

MR. DUBOW: How low was our fund balance?

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COUNCILMAN KENNEY: How low has our fund balance gotten?

MR. DUBOW: Negative 130.

COUNCILMAN KENNEY: No, no. I'm saying in the positive. We've been down as low as 19 of 20?

MR. DUBOW: No. We had a negative fund balance. We had a negative $130 million fund balance.

COUNCILMAN KENNEY: I just think that the first effort, the first blush at this is to try to match the millage rate with the amount of money you think you need as opposed to either cutting or collecting, which I think is kind of a self-defeating way of looking at it. It just seems to me to be not the most insightful way to do it. It's kind of like, I need this amount of money, so we're going to match the millage rate to get that amount of money without doing anything else.

MR. DUBOW: Well, I mean, we do have other things. For example, we have savings over time from some of the FTI recommendations. I think it's about $65 million over the course of the Plan. So there are things in the Plan that reflect efforts to reduce our costs.

COUNCILMAN KENNEY: But we're not tying any of the $40 million in IT improvements to any type of revenue number. We haven't actually even looked at dollar for dollar, like taking a $40 million --

MR. DUBOW: First of all, they're not all IT. Some of it is increased staffing, but even in the best case, it takes at least a year to get the first part of the IT in place. You're not going to start seeing revenue --

COUNCILMAN KENNEY: The 40 million is over five years, right?

MR. DUBOW: The 40 million is over five years.

COUNCILMAN KENNEY: So why don't take a commensurate dollar-for-dollar approach in the first,

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second, third year in projecting increased revenue? Why would we put in the budget a fifth of 40 million and not take account for what that's going to be responsible for in collecting?

MR. DUBOW: We actually in the first year, I think, have about 3 million as opposed to one-fifth. We do show that amount covered in the Plan, but we don't show the full collections, because we want to see that they work first.

COUNCILMAN KENNEY: And just on another subject before I relinquish, and maybe the Council President raised it. I wasn't here earlier. Why the big secrecy on the methodology of the assessment? It seems to be like this guarded secret that we can't talk about and we won't show. Why? What could possibly be in the methodology that's so frightening to release?

MR. DUBOW: I actually don't think there's been big secrecy around it. The last --

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COUNCILMAN KENNEY: We can't seem to get it.

MR. DUBOW: The last hearing, the AVI hearing, Mr. Keene came up and spent a fair amount of time talking about the methodology. What we've written up is consistent with what he said at the last hearing. One thing I guess we've added is the formula, but the formula just kind of demonstrates what he's been talking about. But I mean --

MR. McKEITHEN: And, once again, we are going to put a much expanded explanation of the process and the methodology as well as the formula on the website for everyone to review. But, once again --

COUNCILMAN KENNEY: When?

MR. McKEITHEN: As soon as possible.

COUNCILMAN KENNEY: You had to have the methodology and the formula before you finished everything.

MR. McKEITHEN: Well, we had

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the methodology. We had a brief methodology on the Internet, but obviously that wasn't expansive enough. So we've expanded it. And so we are going to load that up on the Internet, but, once again, I caution people to think that you can just plug in what you feel is necessary to spit out a value. We encourage the public to contact OPA if they want to specifically talk about their value, because as Mr. Keene spoke about again this afternoon, there's years of training in the algorithms and coefficients and things like that that you have to be able to plug in to --

COUNCILMAN KENNEY: But you're really missing my point, because you had to have a methodology before you started to reassess, correct?

MR. McKEITHEN: Yeah, we had a methodology.

COUNCILMAN KENNEY: So when did you start reassessing?

MR. McKEITHEN: We started the

path of reassessment upon my arrival in August of 2010.

COUNCILMAN KENNEY: So from August 2010, there existed a methodology?

MR. McKEITHEN: Yes. We have had a methodology.

COUNCILMAN KENNEY: So why couldn't that be released to the public or to at least elected officials who requested it?

MR. McKEITHEN: Well, we released a condensed version of that methodology, which is pretty standard.

COUNCILMAN KENNEY: When was that?

MR. McKEITHEN: It's on the Internet right now.

COUNCILMAN KENNEY: No. When was it released?

MR. McKEITHEN: It's been on the Internet from the point in time when we started conducting the community meetings. I'll go so far as to say early part of last fall of 2012.

COUNCILMAN KENNEY: But you've been at it since 2010.

MR. McKEITHEN: Well, we upgraded our website greatly from 2010 to the current status, and this had several renditions from that point. So I think that the methodology that we're loading up now will go a long way in getting individuals to understand a lot more of what we do, but, once again, it's very detailed and it takes a lot of training to really get down to all of the details of everything.

COUNCILMAN KENNEY: I know we're a little thick, but I think we can probably figure it out.

MR. McKEITHEN: Okay.

COUNCILMAN KENNEY: And I do think that it complicates the public discussion of this entire issue when it's viewed that something is being held back for some reason. And when the Council President can't get an answer to an inquiry, I wonder what it is the problem could be.

So if you're loading it up, that's great, but I think that part of this whole dilemma has been the actions of the Administration relative to this process, and people just don't have trust in it. And that's a problem.

So I guess I'll wait for the website to be updated.

Thank you, Mr. Chairman.

COUNCILMAN JONES: Thank you, Councilman.

The Chair recognizes Councilman Goode.

COUNCILMAN GOODE: Thank you, Mr. Chairman.

I actually want to ask some very direct questions, and it's appropriate I follow Councilman Kenney, who I believe asked a question why is there not a goal set in terms of property tax rate that is a lower rate, but I'm going to ask my questions in a different way first.

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I've already mentioned there are $320 million in business and wage tax cuts within the Five Year Plan. Specifically, what's the cost of the business tax cuts over five years?

MR. DUBOW: I think they're about even. So I think it's about 160 for business tax.

COUNCILMAN GOODE: In addition to that, there's going to be a cut in the sales tax. What's the cost of that?

MR. DUBOW: Actually, there's a temporary reduction in the sales tax -- temporary increase in the sales tax under state law. That goes away. That's probably about 135 million.

COUNCILMAN GOODE: 135 million. So what will the business tax rate be at the end of five years, business tax rates be at the end of five years? You don't have to give me specifics.

MR. DUBOW: I think it's 6.3 --

COUNCILMAN GOODE: We know what they will be. Mr. Dubow.

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MR. DUBOW: It's 6.3 for the net income, and the gross receipts stays unchanged at 1.1415.

COUNCILMAN GOODE: So we set a goal that we want to reach in terms of lower business tax rates, right?

MR. DUBOW: Mm-hmm.

COUNCILMAN GOODE: What's the wage tax rate going to be after five years?

MR. DUBOW: The resident rate will be 3.757 roughly and the non-resident rate 3.346.

COUNCILMAN GOODE: So we set a goal of lower taxes that we want to reach; is that correct?

MR. DUBOW: That's correct.

COUNCILMAN GOODE: And the sales tax will go down?

MR. DUBOW: Sales tax -- the temporary increase will go away. It will go back down to 7 percent.

COUNCILMAN GOODE: So if -- I'll leave sales tax alone for a second.

If business and wage taxes did not go down, could the property tax rate be adjusted?

MR. DUBOW: If there was additional revenue, you could. You could use that -- that could be one of the things you could do.

COUNCILMAN GOODE: I'm saying that we are -- it is a strategy that is being employed within the Five Year Plan to lower business taxes, to lower the wage tax, to allow the sales tax to expire but, at the same time, to have as much property tax revenue or more. Why not --

MR. DUBOW: To have as much property tax.

COUNCILMAN GOODE: Why not less property tax revenue and a lower property tax rate? I know the answer to the question. I just want you to say on the record that this is in fact a strategy --

MR. DUBOW: It is, yes.

COUNCILMAN GOODE: -- to shift

taxes away from business and wage to property.

MR. DUBOW: Well, it's a strategy to reduce business and wage, but it's not increasing property. So it's not to property.

COUNCILMAN GOODE: But there's no strategy to reduce property.

MR. DUBOW: Correct.

COUNCILMAN GOODE: Okay. Which leads me to if that is the strategy, your position or lack of position on the abatement is contradictory, because if the goal is to rely upon property tax revenue more than business and wage tax revenue to shift on purpose, then why a property tax subsidy? It doesn't make sense. Essentially what you would do if you were following the same strategy is say rather than get zero percent of the property tax revenue over that time period, we want 70 percent, which is what my bill does, over that time period, and then if there's additional subsidy required, why not do it as a business tax cut, incentive, subsidy? That would be following your own strategy.

MR. DUBOW: Yeah. I mean, I went --

COUNCILMAN GOODE: So if essentially property taxpayers are paying for the business and wage tax cuts, why shouldn't the rich developers and future homeowners pay in?

MR. DUBOW: Like I said from the beginning of the hearing, I think we need to look at the abatements and figure out different ways of doing it.

COUNCILMAN GOODE: But it is contrary to your tax reform strategy in the Five Year Plan.

MR. DUBOW: Well, we still will be more reliant on the wage tax by far than any other tax. That is --

COUNCILMAN GOODE: I'm just trying to be honest about whether it's an actual strategy or not. It is a strategy. The strategy was actually recommended by several different task forces. One of the strategies just recently recommended by the Tax Reform Commission was that we tax commercial/industrial real estate higher in order to lower the burden on residential taxpayers, but that's going to take time and a state constitutional amendment.

MR. DUBOW: Right.

COUNCILMAN GOODE: The way we could employ that same strategy now would be to address the abatement and to have a more aggressive homestead exemption; is that correct?

MR. DUBOW: A more aggressive homestead would shift the tax burden from residential to commercial. So if that's your question, that's right.

COUNCILMAN GOODE: And a modified abatement would capture more property tax revenue.

MR. DUBOW: Right.

COUNCILMAN GOODE: And if we

needed to further subsidize economic development, we could do so through the appropriate economic development subsidy, which might be the business tax as opposed to a property tax. There is in fact no reason to have a property tax subsidy, because what you're saying by deciding that you're going to lower business taxes, lower wage taxes, allow the sales tax to go back, but to want to capture the same property tax revenue, what you're saying is that property taxes are not too high or uncompetitive, and that's what you're saying. If that is true, then there's no reason to offer a property tax subsidy in the form of abatement.

MR. DUBOW: I think it really does depend -- it goes back to kind of the "but for" question, what developers look for and what taxes they're paying.

COUNCILMAN GOODE: Developers always want it cheaper.

MR. DUBOW: That's right, but

in some cases, I mean, cheaper is really necessary for their development.

COUNCILMAN GOODE: The question is, do we know whether it's based upon need? The answer is no.

MR. DUBOW: That's right.

COUNCILMAN GOODE: Thank you, Mr. Chairman.

COUNCILMAN JONES: Interesting line of questioning, Councilman. Very interesting.

Councilman Squilla, you're next.

COUNCILMAN SQUILLA: Thank you, Mr. Chair.

We talked about some of the safeguards the Administration put in, $20 million for maybe some sort of gentrification and then $10 million for small commercial properties. What type of safeguard of $10 million would the Administration suggest?

MR. DUBOW: I think on the business side, it would have to be probably some kind of grant program. I think that's the only way you can do it on the business side. You can't do kind of the homestead version unless you -- I'm sorry. Go ahead.

COUNCILMAN SQUILLA: When you proposed the 10 million, was there an idea of -- or you're just saying that come up with some type of like a rent rebate type thing?

MR. DUBOW: Something like that. I know there's one piece of legislation that would have a $2,000 exemption on the U&O. That might also help small businesses. So there are ways you can get to it.

COUNCILMAN SQUILLA: Okay. And then the $20 million would be sort of a safeguard of like a gentrification type category?

MR. DUBOW: Right, if it increased over a certain amount.

COUNCILMAN SQUILLA: Then you have a $30 million built in for appeals?

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MR. DUBOW: That's right.

COUNCILMAN SQUILLA: So that other $30 million that we are going to project, what is the assessed value to get the 30 million? So we would have to decrease our total aggregate assessment by how much to get the 30 million?

MS. RHYNHART: Actually, I have the City side in the 30 million, is both the City and School District. So we might have to get back to you, yeah.

COUNCILMAN SQUILLA: All right. Because we're saying that we would probably lose that much money in assessment from appeals, I guess.

MR. DUBOW: That's correct.

COUNCILMAN SQUILLA: And that number is probably about -- a roundabout number do you have, Rebecca?

MS. RHYNHART: I'd really like to get back to you just to make sure --

MR. DUBOW: We don't want to get a bad number in your head.

COUNCILMAN SQUILLA: Because we

never have bad numbers. So that would be the first.

MR. DUBOW: We like to limit them. We know we can't not get any in there, but limit them.

COUNCILMAN SQUILLA: All right. Then we spoke about last time the collection rate for there. And right now in our budget, we have a collection rate of 92 percent of real estate taxes, just real estate?

MR. DUBOW: We use a five-year average. So we would use -- since that rate has been going up, we don't actually use the 91 percent.

COUNCILMAN SQUILLA: That's right, you do use it?

MS. RHYNHART: No. We were just -- apologies. The eight-month collection factor is 87.8 percent.

COUNCILMAN SQUILLA: That's what you use for the budget?

MS. RHYNHART: Then we add in the remaining four months.

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COUNCILMAN SQUILLA: You add in the four months from the previous year?

MS. RHYNHART: Right.

COUNCILMAN SQUILLA: And that money gets added into the budget?

MS. RHYNHART: Right.

COUNCILMAN SQUILLA: So this year in our budget, we're projecting for the eight months the 87 percent, correct?

MS. RHYNHART: 87.8.

COUNCILMAN SQUILLA: And if we were to increase our collection rate -- I think Councilman Kenney brought it up -- to, say, 97 percent, what would that increase our --

MR. DUBOW: We'll get back to you on that. We have to run that through our model.

COUNCILMAN SQUILLA: Because again -- and I know we're harping on the collections, but when we go out there -- and you know, you were at the meetings and Mr. McKeithen has been there and Rob yourself and Anna -- you hear the people harping on the fact of why are we paying these taxes when we're not collecting the taxes. And I think this is very important for the public to hear how much -- if we're still going to say we're still going to constantly collect the same amount as we did the year before and the year before, which seems like we're doing, there's no incentive for me to vote to give more money to the Revenue Department to upgrade their databases or anything, because we're still going to collect the same amount, and why then don't we look into -- I guess we would have to ask Clarena or Mr. Knudsen the other avenues as far as making professionals do this without a cost to the City, and they charge an additional interest onto it. We still get the money that we are allotted, and there is no loss of revenue for the City.

Why would we want to add extra added cost to the City when we're not guaranteeing anything in return?

MR. DUBOW: First, we do use outside agencies too. We use a combination of outside and inside. And actually one of the things that we're looking to do through this process is enhance our management of the outside agencies. But I would say this: If we don't do it differently, if we don't make investments, then we're not going to change. I mean, we need to make these investments to improve.

COUNCILMAN SQUILLA: I know we need to make investments to improve, but we're not showing any improvements. So I mean --

MR. DUBOW: I know this is the discussion we've been having about the process.

COUNCILMAN SQUILLA: But we have to answer these questions. We're out in the public. And they're saying, Well, yeah, we want you to spend more money to raise it, but you're not showing not even a little bit.

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MR. DUBOW: We show a little bit. We show enough to kind of cover the cost of this investment through the Plan, but we don't show beyond that.

COUNCILMAN SQUILLA: All right. I'll come back. We have to fix that. I think we have to have an answer to that before moving forward at least with AVI this year, to have an answer of how we're going to do a better job of collecting taxes. It's not just real estate taxes. It's the business taxes, the liquor tax, and everything else that goes along with it that we need to improvement on. So thank you.

COUNCILMAN JONES: In your budget modeling, are you trying to be conservative just to cover the bases of projected budget revenues?

MR. DUBOW: We're trying to -- we have kind of a PICA Act mandate to be reasonable, and we think that kind of in this case being reasonable requires us to see some results before we count on them in our Plan.

COUNCILMAN JONES: Okay.

The Chair recognizes Councilman Oh.

COUNCILMAN OH: Thank you very much, Mr. Chairman.

So a $3.75 billion operating budget is what we have. If you add $60 million to that, we'd be at $4.35 billion; is that correct?

MR. DUBOW: No. Sixty million would take you to 3.7 -- you're saying 3.755 you'd go up to 3.82? Is that what you said?

COUNCILMAN OH: I said if we're at a $3.75 billion budget and then we add $60 million, it's 3.8.

MR. DUBOW: 3.8, right.

COUNCILMAN OH: Okay. Thank you.

Sixty-six million dollars for firefighters theoretically, but then there's no amount of money for the two other municipal unions in this budget.

MR. DUBOW: There actually is money for the two other municipal unions.

COUNCILMAN OH: Twenty-four million dollars?

MS. RHYNHART: No. There's --

MR. DUBOW: If you look at the funding for potential labor obligations, there's a total of 26 million and there's about 84 million over the life of the Plan.

COUNCILMAN OH: So 86 million over the life of the Plan.

MR. DUBOW: Right. And that's for the two municipal unions and the future fire arbitration.

COUNCILMAN OH: So that's not -- what number does that represent in this budget? And it's a fraction of a reasonable amount.

MR. DUBOW: It is a -- you mean what percent is 24 million of the budget?

COUNCILMAN OH: No. What percent is $26 million from the amount of money that is probably going to resolve both the firefighters past due as well as the new contracts going forward?

MR. DUBOW: So this doesn't address the past due for the firefighters. It has two and a half percent increases in '14 and '15 for firefighters. For DC 33, it has two and a half percent increase that would come in when there's an agreement and then 2 percent in the following year, and for 47, I think it's a two and a half percent increase.

COUNCILMAN OH: In the actual value initiative, as we're looking at -- is that my clock? Did it go that quickly?

COUNCILMAN JONES: Time flies when you're making a point.

COUNCILMAN OH: Trying to formulate a question?

Could I go forward a little bit? I'm sorry.

COUNCILMAN JONES: Go ahead.

COUNCILMAN OH: I apologize.

In the actual value initiative, which we are required to do, I guess the question that I look at, and I'm sure everybody else, is the accuracy of the assessment. So is there another standard model, Mr. McKeithen, where rather than going with a model for 14 zones and then adding amenities and subtracting, that type of thing, is there a model where you go with the actual sale price and then either update the sale price or --

MR. McKEITHEN: Yeah. California has what's called Prop 13, which whatever the sale price is is the assessment for the actual property, and it stays that way until someone else purchases the property or until someone does major enhancements through permit work to the property. That's -- that goes against state guidelines, though, because state guidelines sort of dictate that you should do a reassessment, and I think there's legislation right now where they're looking at making it mandatory that jurisdictions do reassessments on a much more continual basis. So I think that there would have to be some state legislation changes in order to adopt that type of model.

COUNCILMAN OH: Right. But it would be -- in other words, you could modify a model where you use the actual sale value and then use that as a basis of how you get to --

MR. McKEITHEN: Once again, the state kind of dictates and our IWAO procedure sort of dictate that you use a multitude of sales, not just one -- we have a saying, one sale doesn't make a market. And, yes, it's to be considered, but it's not the only sale that you look at and use to sort of derive a value. There are multitudes. So that's why we use thousands of sales to try to determine what a value should be.

COUNCILMAN OH: All right. I appreciate that. I'll wrap up my questioning just with this kind of for future discussion, is there's 14 zones that you're using with a model. We have 200 neighborhoods based on a different history of having townships, boroughs, and districts that were not consolidated until the Consolidation Act.

MR. McKEITHEN: What you need to have or understand is that there has to be -- you try to get as many qualified sales for each zone. So you're looking at properties that are very homogenous. When you break all of that down, you can do 14 zones. Every particular zone has a model, and so it's not pretty much used nationwide that you would have 200 different models for a city the size of Philadelphia.

COUNCILMAN OH: No, and not saying we should have 200 different models, but I will say since we're now discussing it that I question -- without resolution, I question the accuracy of assessments based on 14 zones, because I understand the model that you're talking about. I think I do. You could correct me later. But, in other words, there is a house that has a fence. It would be of greater value because it has a fence. It's next to a park. You have a greater value because it's next to a park. It's two connected buildings with a walkway in the middle and a backyard and a front yard would increase its value, but in the neighborhood, the fence is there because of burglaries and it's not better to live next to a park where there's drug dealings and murders. I mean, it's just --

MR. McKEITHEN: Well, this is mass appraisal, sir. We don't -- all that is considered to be in the sale price. We don't do sort of social --

COUNCILMAN OH: Right. So the sale price --

MR. McKEITHEN: -- type of analysis. Those types of things that would be derogatory to a property are looped into the sale price. That's how it's viewed upon in mass appraisal.

COUNCILMAN OH: Yeah. I think they would be reflected in the sale price more than any. So when you're looking at a neighborhood of 200 neighborhood -- a city of 200 neighborhoods, albeit some of the neighborhoods are very similar, the sale prices seem to me to be the most accurate indication. You could have a nice house and nice houses that aren't selling or sell for very low amounts of money. You can have those type of factors in them.

MR. McKEITHEN: Yeah. Maybe I'm not explaining it properly or as clearly as possible, but we look at the sales. The sales derive -- everything is derived off of the sale. So that's where it sort of starts and ends, is with the sale. So we are looking at the sales.

COUNCILMAN OH: I do understand a little bit better your -- I appreciate it. But you're telling me that in the 14 zones, you have --

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MR. McKEITHEN: Right. The 14 zones all have sales that have occurred in them, and that's -- we're looking for what a typical property would sell for for each zone based on all of the sales that have occurred in that particular zone. So all of the things -- all of the influences, be it positive or negative, are already looped in to those --

COUNCILMAN OH: To the sale price.

MR. McKEITHEN: Right, sale price. And now, once again, you have to understand also, we're only looking at arm's length transactions where there's a willing buyer and a seller, and there are certain criteria that goes along with that, no Sheriff Sales, no foreclosures, things like that. And so all of that is rolled into the actual zones for each model that comes to each zone, and we go from there. We look at amenities from that point, garages, central air. And all of that's driven off of the sales.

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So everything, the entire process, is driven -- the lifeline of any assessment is driven off of the sales.

COUNCILMAN OH: So if you're in a zone that has a hot neighborhood and the prices are being speculated and the prices are high, it would increase the value of every home in that zone, in that No. 14 zone, for example?

COUNCILMAN SQUILLA: Ding-ding.

COUNCILMAN JONES: Ding-ding.

COUNCILMAN OH: Is that the end of my second bell? Sorry.

MR. McKEITHEN: I'll let Mr. Keene try to -- maybe I'm not being clear enough.

MR. KEENE: Actually, what the regression model does is, if you have a sale price, it looks at all the variables that you're putting into your model and it assigns part of -- a percentage of that sale price to each component. So if we take a property that sold for 200,000, what the regression model essentially does is by comparing all sales of similar properties and looking at the differences between them, it will eventually come up to tell you that, okay, the land is worth so much of this $200,000, the building is worth so much of this $200,000. Because of the type of property it is, that accounts for a certain percentage of the sale price.

So what you wind up doing through a regression model is componentizing the sale price for every property in the model. Now, in the example that you just gave where you have one neighborhood within a zone that's hot, you're going to get an adjustment for that neighborhood that is specific to that neighborhood and not to everything else in the zone, because your regression model is going to see that that neighborhood is different than everything else around it and treat it differently.

Does that answer the question?

COUNCILMAN OH: It does. Thank

you very much.

Thank you, Mr. Chairman.

MR. McKEITHEN: Sorry I couldn't give you that.

COUNCILMAN JONES: I'm telling you, you know, I go back to my wild guess theory, but I appreciate people smarter than me that can put together the algorithms to make this make sense.

Just a real quick question before we go to Councilman Squilla. It's my understanding that you are going to mail out the exemption forms in June in the water bill, is that accurate, the applications with a deadline for July?

MR. DUBOW: In the June water bills, there'll be flyers going out telling people how to call in to apply over the phone. I think those calls are then -- or online, and those calls count -- they're recorded, so they count as kind of a signature. So you can call in to apply or you can do it online. And there'll be instructions in the water bill.

COUNCILMAN JONES: So that process will be mailed out in the water bills, but the deadline is July?

MR. DUBOW: July 31st, end of July.

COUNCILMAN JONES: First of all, you are aware that Council President Clarke has put in a bill to extend that?

MR. DUBOW: Yeah. I'm sorry. I'm back.

COUNCILMAN JONES: You're aware that President Clarke has put in a bill to extend that deadline?

MR. DUBOW: Yes.

COUNCILMAN JONES: Would you be opposed to that?

MR. DUBOW: We wouldn't be opposed to extending the deadline. We might want to move it maybe a little bit earlier than what he has for kind of logistical reasons getting stuff into the bills, but we're --

COUNCILMAN JONES: And then the

second part of my question is, why wouldn't we also petition the Gas Works and PECO to also add that to their mailings to customers?

MR. DUBOW: We can look into that.

COUNCILMAN JONES: So you will make a request of each of them? Because some people don't even have interest in responding.

MR. DUBOW: We've developed a full outreach plan, and we're happy to brief Councilmembers on that plan.

COUNCILMAN JONES: So you will also look at the other utilities?

MR. DUBOW: Yes.

COUNCILMAN JONES: All right. Thank you very much.

Councilman Squilla.

COUNCILMAN SQUILLA: Thank you, Mr. Chairman.

During the process of an appeal, when you now send a bill out, when you send a bill out in December, you would send the bill with the current assessment; is that correct?

MR. DUBOW: That's correct.

COUNCILMAN SQUILLA: Now, we're going to have it looks like maybe at least 20,000 minimum, probably a lot more than that, appeals that come through you, and hopefully we're able to resolve the first-level review for, let's say, half of them. That would be great. So that would -- then we have people going to the BRT starting October. We heard from the BRT that depending on the number of assessments, that it would likely take a year or year and a half to get through the number of appeals if it comes between 20,000 and 50,000.

My problem and concern is -- and I introduced a bill that would address this, but we're sending out a bill with the assessment where the resident believes it's not right, and especially somebody who has a mortgage, that mortgage company is going to get the bill and pay it. What would be -- why can't we, what my bill states, is send out a bill with the previous year's taxes, and then once the appeal is completed, if there is additional bill amount that has to go out, the resident then be liable to pay that bill?

MR. DUBOW: Well, I mean, one thing that we're convinced of is that the old assessments didn't make sense. The old tax bills didn't -- I mean, they were inaccurate. So we don't think it makes sense to --

COUNCILMAN SQUILLA: Not one bill was accurate?

MR. DUBOW: No. I don't think there's probably any assessment of any residential property that didn't change.

MR. McKEITHEN: I'd say that was pretty accurate.

COUNCILMAN SQUILLA: So nobody is paying the same now as they did previously?

MR. DUBOW: There may be people

who are paying the same because the rate is coming down, but their assessments will have changed.

COUNCILMAN SQUILLA: Well, the assessments aren't the same, but we're saying the bill amount. You're not saying you're billing them on the old assessments. We're saying you bill them the same amount as they paid the previous year.

MR. DUBOW: But it's based -- the amount that they were being billed last year, there was -- it was based on a faulty system.

COUNCILMAN SQUILLA: And this system is perfect?

MR. DUBOW: This system is much, much better.

MR. McKEITHEN: Plus it was with 32 percent CLR attached to it.

COUNCILMAN SQUILLA: But, I mean, that has nothing to do with it, because the assessment value that we used before times a 32 percent, times a 9.77

rate came up with a value that they were billed. Now we're asking them to pay a bill that the residents believe are inaccurate, and inaccurate to a sense that they're willing to appeal it to the BRT. The BRT is going to take time to hear these cases. Now they have to pay that bill. That bill is not a fair bill, according to the resident, and may be found to be not correct. A lot of people don't have the money to do that, and I believe that the people should be able to pay a fair tax that they paid the previous year, and then if it's deemed necessary or deemed to be found either their assessment was correct and they have to pay the money or the assessment was not correct and they would be reduced an amount, that amount would either be credited to them for the following year or they would pay whatever the difference is. And we have money -- we have said we have $30 million in our budget for appeals and losses of assessments. We don't know what that assessment value is to come up with the 30 million, but we're projecting a large, I would say, decrease in our total aggregate assessment once all the appeals are done.

So we have the money in there. Why would we ask them or expect them to pay that unfair amount which they believe is an unfair amount?

MR. DUBOW: Well, first, we believe that this is a much fairer and more accurate system, so much fairer and more accurate amount. And, I mean, the secondary issue, if you tell people they don't have to pay their increase essentially if they appeal, which is really what you're saying --

COUNCILMAN SQUILLA: Well, until the appeal is heard.

MR. DUBOW: You're really encouraging everyone to appeal, whether they think that they have a valid appeal or not, because they're getting --

COUNCILMAN SQUILLA: Why when

most of the City is going down?

MR. DUBOW: No. Most of the City is not -- there's a substantial percent that will be going up under any of the scenarios, even with a $30,000 homestead. There are, what, 30 percent going up. You're really encouraging all of them to appeal whether they have good reason or not because they're getting a deferral of their increase.

COUNCILMAN JONES: Continue, Councilman.

COUNCILMAN SQUILLA: Well, we'll have to disagree on that, because I still think it's fair knowing that -- and we do know that there's really some crazy numbers out there.

The second issue is a matter of phasing in the assessments. We spoke about it previously and that we know it's been done in other jurisdictions. Is there any state legislation that would disallow us from phasing in this process?

MR. DUBOW: I don't believe so.

COUNCILMAN SQUILLA: And we know, Mr. McKeithen, you have been the Chief Assessor in other areas. Have you used the phase-in process in those areas?

MR. McKEITHEN: The phase-in process was used in Washington DC at the height of the market, you know, over a three-year period.

COUNCILMAN SQUILLA: Over a three-year period?

MR. McKEITHEN: Yes. There was a three-year phase-in. They basically adopted the State of Maryland's approach where you do a tri-annual assessment and then you phase in the increase over a three-year period.

COUNCILMAN SQUILLA: And what was the difference in DC? How long was it before they did their reassessment that they did a reassessment before that?

MR. McKEITHEN: Well, before then, it was an annual reassessment. They did go away from using the phase-in after the last group of properties were phased in and went to a tax cap, which --

COUNCILMAN SQUILLA: Tax cap?

MR. McKEITHEN: Went to a tax cap and tied it to the homestead exemption program. But, yeah, initially when the height of the market came through, during one part -- I believe it was in the '90s -- they phased in the increases over a three-year period.

COUNCILMAN SQUILLA: And that was when they already were doing --

MR. McKEITHEN: When we already were doing annual. They've been doing annual reassessments in the District of Columbia since the '70s.

COUNCILMAN SQUILLA: And they still phased it in?

MR. McKEITHEN: Yeah.

COUNCILMAN SQUILLA: We haven't done a reassessment since 1950? What was the total assessment of our whole city when we did a total reassessment?

MR. DUBOW: A good one?

COUNCILMAN SQUILLA: Well, I

mean --

MR. DUBOW: I'm not sure --

COUNCILMAN SQUILLA: It depends on who you talk to whether it's a good one or not.

MR. DUBOW: I'm not sure we've ever really done an accurate assessment before.

COUNCILMAN SQUILLA: Before this accurate assessment this year?

MR. DUBOW: Yeah.

COUNCILMAN SQUILLA: And so it's been a long time.

MR. McKEITHEN: Yeah, let's just say.

COUNCILMAN SQUILLA: So to be able to do the assessment that you're doing -- and we all agree that it's a tough job to do 579,000 parcels. What would you say is fair -- I mean, now you're in the, I guess -- you said you're within the rate of less than -- coefficient of dispersion.

MR. McKEITHEN: Right. There

you go.

COUNCILMAN SQUILLA: I'm getting to understand that word.

Coefficient of dispersion of less than 15 percent, and yet when we look at, I guess, the 14 regions, half of them are over that coefficient of dispersion.

MR. McKEITHEN: But all of them are greatly improved from what they were before we did the reassessment.

COUNCILMAN SQUILLA: Well, I mean, if you go by assessment, if you times it by 32 percent, I mean, it would be -- some of them were close.

MR. McKEITHEN: I don't think so --

COUNCILMAN SQUILLA: Because I saw some areas where they're very good. It seems like it's 2 percent to 5 percent, it's right there. And we have some regions of the City that are 25 percent coefficient of dispersion.

MR. McKEITHEN: I don't know

that we have -- we got any areas with the 2 percent COD?

COUNCILMAN SQUILLA: What's your best area?

MR. McKEITHEN: I think that the goal, once again, was to get close to acceptability, which was 15 percent. We did a little better than that. The areas that came down greatly that may still be over 15 percent, we know those are areas we're going to look at first when it's time to do reassessment work again.

So the best we had was about 9 percent based on the chart I'm looking at now.

COUNCILMAN SQUILLA: Nine percent. And the worst is 25?

MR. McKEITHEN: And the worst was 24, but it was -- and I'm seeing 56 before that. So that's greatly improved and moving closer towards industry standard.

COUNCILMAN SQUILLA: So over a course of a time, do you think next year obviously that number will come down?

MR. McKEITHEN: Right.

COUNCILMAN SQUILLA: Is it a three-year process before you really feel comfortable?

MR. McKEITHEN: I would say starting from where we were to where we ultimately want to be, realistically is a three-year process.

COUNCILMAN SQUILLA: Okay. Thank you.

I'll come back the next round.

COUNCIL PRESIDENT CLARKE: Thank you, Councilman.

The Chair recognizes Councilman Goode.

COUNCILMAN GOODE: Thank you, Mr. President.

One final question, which I asked at a previous hearing before I believe this bill was introduced. What happens if Bill 181 is not approved, the AVI?

MR. DUBOW: Oh, right. Then I

think you go back to the formula that was in last year's bill.

COUNCILMAN GOODE: When I asked the question previously, you said you would check to see whether everything else about the bill was valid. And so if Bill 181 is not approved, then the other AVI ordinance is in fact valid?

MR. DUBOW: I think there's an issue with the year that it's using.

MS. RHYNHART: In terms of the actual bill, we think it would work, but I would want to double-check on one or two things before saying absolutely that it would be fine to go to that bill and the tax rate, that that bill --

COUNCILMAN GOODE: The question is, what would happen if Bill 181 was not approved? There would be no other vehicle at this point, other than the ordinances already in place.

MS. RHYNHART: Yeah. I think it would go back to the tax rate, but I do want to double-check on --

COUNCILMAN GOODE: So my question is, you would have to use the existing ordinance. Is there anything within the existing ordinance that would cause problems?

MR. DUBOW: That's, I think, what Ms. Rhynhart is saying she wants to go back and look at to make sure there's -- we've looked through the bill and there was, I think, one issue that we were not sure about.

COUNCILMAN GOODE: Okay. Thank you, Mr. President.

COUNCIL PRESIDENT CLARKE: Thank you, Councilman.

The Chair recognizes Councilman Squilla.

COUNCILMAN SQUILLA: Thank you, Mr. President.

During the process that we've been through here and we have the first-level review, and I know Council has been interested in extending that, and your objection was that I guess they had 30 days from the time to submit a review and, to your admission, that some people just filled it out, some people -- most people aren't realtors, understanding a lot of the concept about the sale price of a property, and sort of it tells them to put in your land value, put in what your completed value is on your property, and then submit it and move forward.

Now, if they have no documentation on that, can they resubmit documentation at this time or is it --

MR. McKEITHEN: We ask that when you submit your first-level review, that you submit everything that you're using to change your assessment. And so we don't allow information after you submit -- we typically don't allow information after you submit your first-level review. We ask for everything up front at one time.

COUNCILMAN SQUILLA: And if Council would submit a bill or approve a bill to extend that, would you honor that to continue accepting reviews?

MR. McKEITHEN: Well, I think at the previous hearing, we discussed exactly why we couldn't support extending our first-level review period. It dealt with the actual data certification.

Drew, do you want to go over that again.

It dealt with the data of our certification and the spirit of the statute that was written at the time. So that's why we couldn't support it. And, furthermore, it cuts down the amount of time that we have, if we continue to accept them, that we have to get situated before the Board of Revision of Taxes actually starts hearing cases.

And go through the --

MR. ALDINGER: Drew Aldinger, senior attorney with the Philadelphia City Law Department and I serve as counsel to the Office of Property Assessment.

I think Mr. McKeithen pretty much covered it. The problem with extending the deadline, in large part, in juggling the purpose of the stat and the ordinance is that, one, we want you all to have the information in front of you with respect to what the assessments are and how they might change through the first-level review process and, perhaps even more importantly, the Office of Property Assessment needs an opportunity to fully review all the first-level reviews that come in and give the taxpayers an answer and sufficient time so that if they're unhappy with that answer, they still have time to file a formal appeal with the Board.

To address your one point, I think an earlier point of Council President Clarke, if they're unhappy with that answer, they still have the opportunity to file an appeal with the Board, and at that time, once that appeal is filed, part of the Assessment Office's job is to defend the assessed numbers, but it's only going to do that when it feels it's appropriate to do so. So if they file a first-level review with no information and gets denied, they file a formal appeal with the Board and then provide additional information, certainly that's going to be considered, and if it's appropriate to reduce the value at that time, it can be done, and we're not going to go in and defend a number that we think should not be defended when it gets before the Board. It's going to be done on a case-by-case basis.

MR. McKEITHEN: See, because we have a system here, unlike some other jurisdictions that make you file a first-level review with us first, we have a system here in Philadelphia where you can file directly to the Board. Extending our deadline date, aside from what it runs into as far as the statute is concerned, really doesn't -- you really have an opportunity to still file an appeal that we get an opportunity to see and an appeal that a taxpayer gets an opportunity to state their case. And so that's why we feel as though --

COUNCILMAN SQUILLA: How about as far as homestead? You have a July 31st deadline, right, for homestead?

MR. DUBOW: That's right. There's a July 31st deadline.

COUNCILMAN SQUILLA: How many people have filed for a homestead?

MR. DUBOW: For a homestead? The number approved is about 190,000.

COUNCILMAN SQUILLA: 190,000. And how many people do we think are eligible?

MR. DUBOW: Probably in the 320,000 to 340,000 range.

COUNCILMAN SQUILLA: So we're still looking at closely about one -- over a hundred thousand people that may be eligible still haven't applied?

MR. DUBOW: Yeah. And we're working on an outreach program with kind of particular emphasis in the areas with the lowest participation rates.

COUNCILMAN SQUILLA: How much has been put into the budget, or even with the AVI process, for homestead? What's the total amount?

MR. DUBOW: I have to get back to you on the amount. We assumed about an 80 percent participation. So that would be more like 280,000.

COUNCILMAN SQUILLA: So like 280,000 times 15 or 30?

MR. DUBOW: Well, ours is 15, yeah.

COUNCILMAN SQUILLA: And that's been included into the budget also?

MR. DUBOW: That's the -- yes. That would be the assessed amount. Then you'd have to do the tax rate and the collection factors and all that.

COUNCILMAN SQUILLA: Right. So it's 280,000, right?

MR. DUBOW: Roughly.

COUNCILMAN SQUILLA: Roughly.

So if we don't get up to that amount, we could back that amount out of the total revenue needed and, therefore, lower the rate?

MR. DUBOW: We could, although our goal is to get up to that level.

COUNCILMAN SQUILLA: I mean, our goals are to get everybody who is eligible to have that, but we know likely, especially in our poorer areas, people who don't pay attention, the people who really need it the most are the ones who are mostly unlikely to fill out the --

MR. DUBOW: And that's where we're going to try to focus our outreach to make sure that they do.

COUNCILMAN SQUILLA: Okay. Thank you.

COUNCIL PRESIDENT CLARKE: Thank you, Councilman.

The Chair recognizes Councilman Oh.

COUNCILMAN OH: Thank you very

much.

I have a question along the same line, so it will be brief.

So in the outreach effort, particularly to persons who don't have English as a first language, what is the plan to reach out to the vast number of languages and whatnot that we have here in the City of Philadelphia?

(Witness approached witness table.)

MS. ADAMS: Hi. I'm Anna Adams. I'm Chief of Staff in the Finance Department.

So we have -- one of the things that we really are encouraging people to do who speak different languages is to use the hotline number, the 215-686-9200, because that's all language access. And so you can apply for the homestead in any language over the phone there.

One of the things that we are also looking at, especially in our kind of areas where we think that we've had the lowest participation in the homestead, is also a lot of it -- some of it is Spanish-speaking areas, and so we are developing right now a flyer that's both -- it's bilingual in English and Spanish, because we think that that will help, and also to do the form, the homestead form. Right now we have separate forms in English and Spanish. We're combining them into one form to make it a little bit easier, so that if we do any door-to-door, if we give them to neighborhood organizations, they don't have to think about separate forms. So we're hoping that will help.

But those are -- we also have a lot of things translated on our website, which we're hoping that will help, but often I think as we're talking about before, often the poorer areas of the City, they don't use the website as often. They may not have Internet access. We do have the KeySpots in the libraries that we are hoping that people do go and use the Internet in those areas, but we think over the phone has actually been the most successful way that we can get people who speak different languages, who may not speak English but can call up the 215-686-9200 number and speak to someone in their language.

COUNCILMAN OH: That's good. Could I ask you, is it economical to do like robo calls?

MS. ADAMS: So we've done some robo calls and we actually had -- we had three telephone town halls where we actually dialed out about 300,000 property owners in the City or people in the City, homeowners in the City, and we found that was a really good high turnout. I think we ended up having about 15,000 people. It was a really good turnout for us.

And actually one of the things that we're looking at as maybe doing a Spanish-speaking telephone town hall.

We're trying to work out the logistics of doing that, but we think that that could be an interesting way to do an outreach for people who in sort of -- in areas that are primarily Spanish speaking. So we're going through the logistics of how we would do that and how we would do the outreach. One of the ways we're thinking is, when we dial out, we could say if you speak English, press 1, for Spanish press 2. And if it gets to an English-speaking household, it would just have a message about the homestead and how to apply, and if you press 2 for Spanish, you could enter into the telephone town hall, something along those lines where we could get people -- sort of the Spanish-speaking people that way. We're sort of running through a few different ideas. Actually, we're planning on meeting with Councilwoman Sanchez tomorrow to also run some ideas through her.

COUNCILMAN OH: Please meet

with me as well.

MS. ADAMS: We would love to. We would really love to.

COUNCILMAN OH: Okay. Thank you.

MS. ADAMS: And we could set that up in your office this week and see if -- we've got some maps of different areas of the City where we think our lowest participation are. And so we'd love to talk to you about that or about some ideas that you would have.

COUNCILMAN OH: That would be great. Thank you very much.

Thank you, Mr. President.

MR. DUBOW: And just to say, we make that offer to any Councilmember to do that.

COUNCIL PRESIDENT CLARKE: Thank you, Councilman.

The Chair recognizes Councilwoman Brown.

COUNCILWOMAN BROWN: Thank you.

Thank you, thank you, thank

you. I'm pleased to hear that if there's going to be any conversation about the Latino community, that a conversation would also be had with Councilwoman Sanchez and likewise for the community that Councilman David Oh represents. I had a chance to visit one of her meetings last week, and it is glaringly evident that those who speak a different language, no matter the language, are really in a hard -- their hardship is compounded, because it's sort of Greek to those of us who think we know a little bit about it and can speak English, so you can imagine how intimidating it is for those who don't speak the English language at all. So I'm pleased to hear that that conversation will be had.

I want to go back to Councilman Squilla's question regarding homestead. Can you just repeat those numbers, if you will, of those persons who have taken advantage of it and the remaining number of those who we still hope to touch.

MR. DUBOW: Sure. I think it's about 190,000 the last time we kind of processed the applications, and we think there are between 320,000, 340,000 eligible.

COUNCILWOMAN BROWN: Okay. And are you aware that the President and Councilwoman Jannie Blackwell have introduced measures to extend deadlines so that we could do better at ensuring a 100 percent participation rate when it comes to a couple of these protection measures?

MR. DUBOW: Yeah, we're aware of that legislation.

COUNCILWOMAN BROWN: And --

MR. DUBOW: And when Councilman Jones was chairing the Committee, he asked about the extension to September 30th. We said that we're supportive of an extension. We might want to move it back maybe a couple of weeks for logistical reasons.

COUNCILWOMAN BROWN: All right.

So there are three populations I believe we have an obligation -- and I do mean obligation -- to make sure we capture them. That's seniors, which we all agree on; that's hard-to-reach populations, which sort of captures those who speak a different language; and then there are the vulnerable populations, who are trying to put food on their table while they learn about trying to keep their homes that they live in. And we can't do enough, I believe, to make sure that Office of Consumer Affairs, your office, OPA, and a host of others are deepening the connectedness to make sure every -- it's unprecedented. It's unprecedented. It's confusing to most, including those who call ourselves halfway intelligent. We really have an obligation to make sure every single citizen. And when we hear that -- not only is it unprecedented, as has been provided by our leader over there on this issue, but we're trying to bring in and capture and engage and infuse protection measures as well. So it's compounded on a number of different levels. And so for me, it will be completely unacceptable if we don't get to this 300,000 number. Then we have failed in our duty to make sure that these citizens are not protected.

That's my two cents.

MR. DUBOW: Thank you.

COUNCILWOMAN BROWN: Thank you, Mr. President.

COUNCIL PRESIDENT CLARKE: Thank you.

Real quick. I got the information I was referencing earlier about abatements. Not asking the question; just a sampling of one of the reasons why there are some concerns about this ten-year 100 percent tax abatement. So my capable staff, they pulled together in one of those, quote/unquote, hot areas properties, approximately 1,965 properties, in the Graduate Hospital, Point Breeze area, and the 2014 OPA market value of the abated properties is $611 million. So that's what I was talking, traditionally our higher end. And the OPA taxable value of the abated properties is $80 million, which means that we're leaving on the table $531 million just for that section alone and those particular properties.

If there were no abatement in 2014, we would be collecting -- and there's some question as to whether or not these properties would have been built without the abatement. But if in fact that did happen without the abatement, we would be collecting $7.7 million in taxes, but with the abatements, we're only getting $1 million in taxes. And so it was a $6.6 million difference.

Now, the interesting thing is the sales prices -- and this kind of deals to some degree with Councilman Squilla's questions around values -- that the sales prices of the abated properties were $870 million, but the 2014 OPA market value only lists $611 million. So that's a difference of $260 million. Can you tell me why we would have that much of a disparity in sales prices versus market prices?

MR. McKEITHEN: You have to get down to a parcel-by-parcel, property-by-property type of analysis. But, once again, in year one, you're not going to necessarily nail everything down a hundred percent.

You know, without digging into further details, that's the best response I can give you right now. We look to value the properties as much as possible based on what we knew at the time of our valuation, but as time goes forward, I think that you may see assessments get closer to actual market values, but that's based on what the market does in between now and the next reassessment.

COUNCIL PRESIDENT CLARKE: That's a big gap. That's way off.

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MR. McKEITHEN: You said --

COUNCIL PRESIDENT CLARKE: $260 million.

MR. McKEITHEN: I'd have to look at it. I mean, once again, if the total assessed value was how much? What's the percentage?

COUNCIL PRESIDENT CLARKE: The sales price was $870 million.

MR. McKEITHEN: Okay.

COUNCIL PRESIDENT CLARKE: And you guys assessed the market value at 611 million.

MR. McKEITHEN: Okay. So on a percentage basis, what would that be? Can anybody do the math for me?

COUNCIL PRESIDENT CLARKE: I'm the politician. I'm not the math -- the only math I do is on election night. I'm real good at that, but...

MR. McKEITHEN: I would have to look at it. I mean, I can't just comment on --

COUNCIL PRESIDENT CLARKE:

We'll give you -- when you look at -- I say that in the context of people having concerns about this 100 percent ten-year tax abatement in these, quote/unquote, hot areas, and the question is, do we need to continue to do it at that level? And that's -- this right here, I'm a taxpayer. My property value is going up because of this. I have some real concern.

So we'll get you some of the information that allowed us to come to this.

MR. McKEITHEN: Thank you.

COUNCIL PRESIDENT CLARKE: Thank you.

Thank you very much. See you guys soon.

MR. DUBOW: Soon.

COUNCIL PRESIDENT CLARKE: Thank you.

This Committee will stand in recess until 6:00 p.m. this evening, at which time we will have public testimony.

4/23/13 - WHOLE - BILL 120338, etc.

(Recess.)

COUNCIL PRESIDENT CLARKE: Good evening, everyone.

Good evening. Folks, can I have your attention, please.

Good evening. Thanks, everyone, for coming down this evening. We are reconvening the Committee of the Whole on the FY14 budget.

Real briefly, I just want to tell you how the guidelines are with respect to public testimony. We request that your testimony be limited to the budget bills, tax bills, bills related to departments within the government and this particular FY14.

If you have any other issues, you can wait on the side and we'll try to deal -- if you have like any specific constituent-related issues unrelated to the budget.

What we do is, we give three minutes for your testimony per individual, because we have a very long,

long, long list, and we want to make sure everybody has an opportunity to speak. Okay?

So we're going to start now. Mr. Stitt, please call the name of the first individuals that want to testify.

MR. STITT: Tom Kaiden, Molly Callahan.

(Witnesses approached witness table.)

COUNCIL PRESIDENT CLARKE: Are you all in the -- are you all together?

MR. KAIDEN: No, we are not.

MS. CALLAHAN: The two of us are together.

COUNCIL PRESIDENT CLARKE: Oh, you two are together?

MS. CALLAHAN: Yes.

COUNCIL PRESIDENT CLARKE: So just one? I'm just calling the names. I don't want people to jump the line. I'll get accused of allowing people to jump the line.

Thank you. Please proceed.

MR. KAIDEN: So I'm Tom Kaiden. I'm the President of the Greater Philadelphia Cultural Alliance, and Council President Clarke and members of City Council who are here, thank you very much for having us. The Cultural Alliance represents about 400 cultural organizations in this region, three-quarters of whom are in the City. And although tonight is a budget hearing and I know we're supposed to be talking about how we spend money, we actually want to talk to you about receipts and revenues.

The Cultural Alliance recently completed this report called Arts, Culture and Economic Prosperity, and one of the things that's very clear from this report is that the cultural sector represents actually about $2.8 billion in economic activity for our region or for our city, about 30,000 jobs, and about $59 million in tax receipts, $59 million in tax receipts, which is a pretty good return on investment on the past investment that we've made.

What we know about the cultural sector is that there are two key challenges in front of us. First, the internal challenge is that about half of our cultural institutions are now in the red. They were operating with operating margins about plus 2 percent in 2007, but the average operating margin for a cultural organization right now is about minus 9 percent. And what's happened is that although sales of tickets are rising and individual contributions are rising, what's happening is that traditional sources of contributed income from government, from corporations, and from foundations have been falling and at a greater rate than individual ticket sales are rising.

The result is that we have a threat here to the million dollars that we're investing in tourism in terms of economic development and conventions. We are essentially making a promise to our residents and to our visitors about the quality of the experience in Philadelphia in terms of just a great arts experience, a great cultural experience, lodging. And what's going to happen if these resources are not available to us? Essentially what happens if people confront closed doors? Will they return? Will they tell their friends? Will they tell their neighbors? So that's the internal threat.

Externally, Philadelphia has been reducing its investment in arts and culture while other cities around the country have been increasing their investment, and those folks are trying to steal our market share. They are trying to steal our jobs and they're trying to steal our tax receipts. They are coming after us.

Minnesota just spent a $1.2 billion investment over 25 years in its culture, Detroit $22 million. That's

Detroit. Portland $35 per person is what they've just approved to spend on arts and culture, and Pittsburgh in our own state is spending about $167 million on its quality of life assets, its libraries, its parks, and its recreation.

Here what we know is that we've cut the Cultural Fund in half, and as a result, we're losing out to our competitors, New York, San Francisco, other major cities. We are dead last in the series of competitors.

So we clearly can't coast on the past, and so our request to you is very simple, which is right now we are spending about a dollar per person on arts and culture, but we need to restore our spending to where it was in 2010. So we need to add about $1 per person for arts and culture to restore the Cultural Fund to $3.2 million to put us back into the position where we can be competitive and where we can return the $59 million in receipts back to the City's receipts so we can spend money on other regional priorities as well.

COUNCIL PRESIDENT CLARKE: Thank you, sir.

MR. KAIDEN: Thank you very much.

COUNCIL PRESIDENT CLARKE: Thank you for your testimony.

(Applause.)

COUNCIL PRESIDENT CLARKE: Thank you. Please proceed.

MS. CALLAHAN: Good evening. I'm Molly Callahan, legal --

COUNCIL PRESIDENT CLARKE: Hold it.

Folks, can we please keep our voices down a little, because it's like very difficult to hear. Thank you.

MS. CALLAHAN: So I'm Molly Callahan, Legal Center Director at Women Against Abuse, and with me at the table is Jeannine Lisitski, Executive Director of Women Against Abuse, and we appreciate the ongoing support of City Council for victims of domestic violence. We'd also like to publicly thank you for the $2.5 million that was given for new shelter, and we're thrilled to announce that a new WAA safe haven is scheduled to open in late fall of this year.

As many of you are aware, Women Against Abuse is the leading domestic violence service provider in Pennsylvania, and our Legal Center in the first in the nation to exclusively serve victims of domestic violence. The Women Against Abuse Legal Center has a staff of 20, including six attorneys who provide direct representation to clients. The Legal Center also includes court advocates who are stationed in the Philadelphia civil and criminal courts to provide advocacy for victims.

Last year, the staff attorneys represented over 1,200 clients in protection from abuse, child custody, and support cases. Our court advocates served over 3,300 clients. Key sources of funding for the Legal Center include the Philadelphia District Attorney's Office, the Department of Human Services, and federal lines such as the Victims of Crime Act, the Violence Against Women Act, and various Department of Justice grants.

In addition to the clients that we serve each year, we see the intersection of domestic violence and child abuse. Approximately 70 percent of our clients have children. In addition to witnessing violence, we know that in 30 to 60 percent of those families affected by domestic violence, children are directly abused. Legal services for victims of DV are critical and must continue for families and children.

Studies and our own experiences show that legal interventions do work. They help break the cycle of abuse and they save lives. The legal services helps ensure physical safety. And we do more than that. We help keep victims and their children in their own homes. We help ensure that the non-abusive parent gets custody of the children, and we ensure that safeguards, like supervised visitation, protect children who have been abused.

We know that victims and their children are better off when we intervene early. Unfortunately, in difficult economic climates, we have had to reduce staff, including paralegal support. In addition to the impact of the City budget, we're constantly advocating for stable funding on the state and federal level. This year we will see a substantial effect because of the sequestration on top of existing cuts, including significant cuts to VOCA. Further, the Legal Center depends on numerous grants that are time limited, making it a constant struggle to plan for the future. Too often we are forced to reduce effective programs because of sunsetting funds.

However, despite all of these cuts in recent years, we have been able to start innovative new programs. For instance, we collaborate with the DA's Office and the Police Department to improve systemic responses to victims. We have a law enforcement specialist who is a retired police detective who has enabled unprecedented levels of collaboration with the Police, and we've been able to implement the telephone outreach program, which provides victims who have called the police with crisis counseling, safety planning, and referrals.

The telephone outreach counselor has made over 20,000 calls to high-risk victims since the onset of the TOP project in December of 2010. Our telephone counselor is often the first point of contact for victims regarding upcoming criminal cases and is able to give the client information about the criminal case, as well as to offer safety planning and links to needed life-saving resources.

In the criminal courtrooms, our court advocates assist victims and work closely with the District Attorneys. We also recently launched the Attorney Fast Track Program in which we station staff attorneys in protection from abuse courtrooms to directly connect clients with attorney assistance. As a result of this innovative approach, we've nearly tripled the number of victims that we've been able to serve.

Just to give you some quick numbers, in 2011, the Philadelphia Police Department responded to 108,000 domestic violence incidents. That's more than 300 on a typical day. Even though funding levels continue to decrease, the need increases, and we are expected to do more with less.

So far in FY13, we have turned away over 200 cases --

COUNCIL PRESIDENT CLARKE:

Ma'am.

MS. CALLAHAN: -- because we didn't have availability.

COUNCIL PRESIDENT CLARKE: I just want to say for everyone, when the bell rings, that's like three minutes. So I understand. I don't want you to stop in mid sentence, but if you can kind of wrap up, just kind of conclude your remarks.

MS. CALLAHAN: Sure. Yes. Sorry.

So we're just asking that you remember victims of domestic violence in this budget process. Together we can break the cycle of abuse, and we thank you for all of your support in the past.

COUNCIL PRESIDENT CLARKE: Thank you.

MS. CALLAHAN: Thank you.

COUNCIL PRESIDENT CLARKE: Thank you so much.

(Applause.)

MR. STITT: Lauren Bornfriend,

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Doris Gwaltney, Derek Freres, Walter Marlin, Douglas Bryant.

(Witnesses approached witness table.)

MS. BORNFRIEND: Good evening --

COUNCIL PRESIDENT CLARKE: Good evening.

MS. BORNFRIEND: -- President Clarke.

COUNCIL PRESIDENT CLARKE: Good evening.

MS. BORNFRIEND: We are here this evening -- I'm Lauren Bornfriend, the Executive Director of the Philadelphia Parks Alliance, and I am here with these folks tonight on behalf of the Alliance and our constituents across Philadelphia to ask for your leadership and support in continuing to invest in Philadelphia's parks and recreation.

The City's investment in our parks and recreation is vital to the safety of our communities, the health and well-being of our children and families, and the economic growth of our neighborhoods and city as a whole.

Specifically, we are here tonight to ask you to close the gap by supporting a $5 million increase in the Fiscal Year 2014 budget for the Department of Parks and Recreation. Restoring $5 million would simply get us back to the 56 million, the level that City Council and the Mayor approved five years ago for Fiscal Year 2009.

We thank you for your leadership in beginning to reverse the chronic underfunding in Fiscal Year 2013 by restoring $2.76 million of the $8 million in funding that was promised in Fiscal Year '09. However, as you well know, our parks and recreation centers have suffered from decades of neglect and lack of resources, and it will take persistent support to ensure that we have safe, clean, and well-programmed parks and recreation in every neighborhood for every citizen in this city.

For example, over the last five years, landscaping, trail maintenance, and mowing cycles have been cut back, as have tree prunings and removal of dead, dying, and dangerous trees. Over 60 percent of the Program Division for Parks and Recreation was cut in Fiscal Year 2010. That's 60 percent, including 18 full-time rec leaders, 66 after-school program instructors, and 710 pool program staff all cut. As of early this month, 15 recreation centers were totally un-staffed and 38 had only one employee assigned to them.

The return on investment for parks and recreation in Philadelphia has been quantified, and it is enormous. The Trust for Public Land study commissioned by the Parks Alliance and funded by the Lenfest Foundation showed in 2007 that the City of Philadelphia, the citizens of Philadelphia, save and earn over a billion dollars a year because of our parks and recreation.

We have complete confidence in the high-performing leadership and staff of the Department of Parks and Recreation and we know that they have and will continue to maximize any additional funding, that every additional dollar will enhance their programs, maintenance, and safety.

Foundations and corporations and institutions have made generous investments in our parks, but we all know that they're not willing to subsidize municipal funding. They will not contribute if the City doesn't.

The parks -- there's been some interest among Councilmembers in looking at dedicated sources of funding, and the Parks Alliance is very interested in sitting down with you to talk about ideas.

Over 30 -- I just want to say that there's more than $5 million in sweat equity in this city for people who are working in their little parks and recreations around the City, and we really hope that you and the Mayor will close the gap of $5 million promised for Parks and Recs in Fiscal Year 2009.

Thank you very much.

COUNCIL PRESIDENT CLARKE: Thank you.

(Applause.)

MS. GWALTNEY: I'm Doris Gwaltney. I'm a Board member of the Philadelphia Parks Alliance and President of the Carroll Park Neighbors. Good evening, Council President Clarke and members of City Council.

For 15 years, the Carroll Park Neighbors has done our part to maintain and keep Carroll Park as the center of neighborhood activity. The City Council should and must do its part to provide resources to support the park volunteers who play a very vital role in neighborhood transformation. Promises made should be promises kept. We need to have the $5 million restored to the Department of Parks and Recreation. Carroll Park is a testament to what a park can be and how a well-maintained park can turn a neighborhood around.

However, even in Carroll Park where we have enjoyed so many successes, deferred maintenance is a problem. When the City doesn't provide the basic maintenance for Carroll Park and parks across the City, it only hurts citizens and, in the long run, our neighborhoods, and it will cost the City millions of dollars.

We are volunteers, and we come back to our parks every season because we want to. We want to make a difference in our neighborhoods. The City cannot afford to maintain and host programs in our parks and recreation centers without volunteers.

Restore the $5 million to the Parks and Recreation budget. We are only asking the Mayor and City Council to give us what was promised. Without timely maintenance in parks and recreation centers, our hard work is in vain.

The welfare of Carroll Park means so much to our neighborhood. Carroll Park is a place to go to meet friends, make new friends, celebrate graduations, honor Aunt Jessie on her 80th birthday party or just to sit under a tree and do nothing at all. Many years ago, I said that in troubled times, we must cling to the things that make us human. Parks are important. Many of us cannot afford to join country clubs or to be surrounded by green space, and it cannot be said too often that parks transform a neighborhood. A promise made must be a promise kept.

Ladies and gentlemen, do the right thing. Restore the $5 million.

Thank you.

(Applause.)

COUNCIL PRESIDENT CLARKE:

Thank you for your testimony.

MR. MARLIN: Good evening.

COUNCIL PRESIDENT CLARKE: Good evening, sir.

MR. MARLIN: We would be remiss if we would not publicly thank -- I didn't put these comments in my written speech, but we would remiss if we did not thank Councilwoman Cindy Bass for her leadership in the last funding cycle. Although we are painfully aware --

COURT STENOGRAPHER: Can I have your name, please.

MR. MARLIN: I'm sorry. Walter Marlin.

We are painfully aware that there are financial challenges in every department all over the City. We want to thank Council and Councilwoman Bass for their leadership in helping us get the first round of funding. Now we need the rest.

To Council President Darrell Clarke, all associate Councilpersons, especially our own District 9 Councilperson, Marian B. Tasco, thank you for all your continued support.

My name is Walter Marlin. I come to you today as a retired administrator for the Philadelphia Prison System, a 31-year volunteer of the Department of Parks and Recreation, and a Board member of the Philadelphia Parks Alliance. I am one of 30,377 individual volunteers of the Department of Parks and Recreation. We believe in giving back our time and our energies in order for our children and grandchildren to have a safe and clean environment in which to recreate and play.

Our Prison System unfortunately experiences the end result of a system that leaves our children and young people with few options, except to get out of the house and find something to get into. Usually without supervision, something illegal. If there were more adult supervised and organized activities in our parks and recreation system, just maybe so many of our young people would not be locked up in the county prisons and Youth Study Center, which diverts taxpayer dollars --

(Applause.)

MR. MARLIN: -- from our parks and recreation.

Thanks to Mayor Nutter and City Council, the new Department of Parks and Recreation has a visionary leader with a highly effective staff that give the most -- that get the most of every municipal dollar, while leveraging private investment and volunteer sweat equity.

But Parks and Recreation still struggles to provide adequate, clean, and safe facilities in your councilmanic districts. Continued budget cuts have and are still taking its toll on deferred maintenance and inadequate staffing in all neighborhoods. It becomes a question of pay it now to Parks and Recreation or pay it later to our Prison System.

Many, many programs are now run by volunteers. Some cleaning and maintenance are now being done by volunteers. Some facilities are literally trying to keep the doors open and the lights on.

In a recent article from The Philadelphia Tribune dated 4/12/13, City Controller Alan Butkovitz's report on Parks and Recreation, which followed up -- which provided a followup for 2004 and 2008. You can read this article in the entirety at the website listed there.

Parks and Recreation is still $5 million short of Mayor Nutter's first promise and what Council approved in FY 2009. We thank Council and the Mayor for partial restoration of funding in FY 2013 and call on them to close the gap by restoring the remaining 5 million. Parks and Recreation, kid tested, mother approved.

Thank you.

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(Applause.)

COUNCIL PRESIDENT CLARKE: Say that again, sir. What was that last?

MR. MARLIN: Kid tested, mother approved.

(Applause.)

COUNCIL PRESIDENT CLARKE: Thank you. I thought it was something I can use, but that won't work with me. Thank you so much.

Please proceed, sir.

MR. FRERES: My name is Derek Freres and I'm a Board member of the Philadelphia Parks Alliance. I also serve on the Boards of the Friends of Rittenhouse Square, the Fitler Square Improvement Association and the Friends of Schuylkill River Park. On these groups I and others work in strong partnership with the Department of Parks and Recreation, Commissioner DiBerardinis, and Deputy Commissioners Slawson and Focht to help improve and maintain the parks I mentioned. The leadership of Parks and Recreation must be commended for their tremendous efforts, stretching every cent they have to its maximum, leveraging alternative funding streams, and partnering with the community to creatively maintain and improve their facilities and parks to the best degree possible with the resources currently available.

Despite their model efforts, Parks and Recreation is one of the most underfunded departments in the City, and the 10,000-plus acres of land they oversee reflects these funding insufficiencies. While the average budget for all other City departments combined has substantially increased over the past decades, the budget for Parks and Recreation has not. Philadelphia spends just $46 per resident on parks. San Francisco, Seattle, Minneapolis, and even Cincinnati, Ohio spend five times that amount, and Pittsburgh more than double. We are among the lowest of major

U.S. cities in dollar spending per resident on parks.

Even after the increase of 2.675 million for Fiscal Year 2013, Parks and Recreation will have lost 160 staff members since the year 2000 because of chronic underfunding. In 1974, there were over 500 rangers to keep our system safe. In parks today there are only 24. Since cuts in FY 2010, recreation facilities have been understaffed beyond belief. Philadelphia's parks and recreation centers are the places where our city's children go to stay safe after school and do their homework, to be outside on a spring day and to have a summer experience at our camps and pools. We also know that parks are more than places to visit. They're intimately tied to the City's economic development. People want to live where well-maintained green space increases the value and desirability of a neighborhood and causes crime to decrease. Investing in parks and improving green spaces create a city in which people want to live and to stay.

For FY 2009, the Mayor and City Council recognized the chronic underfunding of Parks and Recreation and approved a budget increase to be paid for via a funding stream provided by an increase in the parking tax. On behalf of the parks with which I am associated and citizens and parks across the City, I call on City Council and the Mayor to close the gap by restoring the remaining $5 million promised to Parks and Recreation five years ago. This will take us back to the budget passed by City Council for FY 2009 and help us start to provide the quality of parks our city needs.

Thank you.

COUNCIL PRESIDENT CLARKE: Thank you.

(Applause.)

MR. BRYANT: Good evening.

COUNCIL PRESIDENT CLARKE: Good

evening, sir.

MR. BRYANT: My name is Douglas Bryant. I'm a member of the Gambrel Recreation Center Advisory Council and a lifelong resident of the Frankford section of Philadelphia.

I would like to take time to thank City Council for giving me the opportunity to speak about the Gambrel Recreation Center. We service over 300 children at the center. It is also the home of the Frankford Chargers Athletic Association. Gambrel Recreation Center is a safe haven for our youth. The recreation center was built in 1980. If you were to drive down the 4800 block of Ditman Street, you will see a very nice-looking field, a nice-looking fenced-in Astroturf field with a scorer's booth -- by the way, built and maintained by Mr. Bill Gambrel -- a concession stand, a building to store athletic equipment also built by Mr. Gambrel, a huge storage bin used to store athletic equipment, two baseball fields, a basketball court, and a water park and a playground for the small kids.

I want to take a few more minutes of your time to take you inside our recreation center. Depending on the time of the evening, in our one and only activity room, you might see our girls dance program practicing their routines or our boys and girls boxing and mentoring program or the girl cheerleaders practicing their cheers. You see, we have to maintain our indoor programs in shifts.

There are two storage rooms filled with equipment, a locker room now used for storage. We had to move some of our equipment inside the rec because the storage building on the field was constantly being broken into and football equipment such as shoulder pads and helmets, TVs, and DVDs were stolen.

In the gym, painted by Mr. Gambrel, we have a basketball court, also the floor again maintained by Mr. Gambrel. The restroom facilities are inadequate and obsolete. The boys' restroom has one small -- one stall, one small sink, and the old tall ceramic urinal that drains into the floor. Hopefully there's not a downpour outside, because you might hear the drainage system gurgling. Our restrooms are in dire need of a renovation.

We have our director's office, also used to have our Advisory Board meetings, the Frankford Chargers Board meetings, and any other meetings that have to be held at the rec.

As you can see, we need an expansion to the building. We have completely outgrown our recreation center. This next fiscal year we are starting a much-needed girls mentoring program, girls basketball program, and girls softball program.

We know at this particular time an expansion project is more of a pipe dream than a reality, but we could use some renovations that would afford us some much more needed space. Without having to build an extension to the building, one thought in mind might be removing the lockers from the locker room and renovating it into another activity room, which we so desperately need.

It took more than a year to get a Comcast line in the building. With the added space, we would then be able to set up laptops to aid the children with their homework, as originally planned, and other after-school program activities.

Let's take a closer look at that nice-looking Astroturf football field. Back in 2007, we were recognized as having the worst football field in the City. Before a game could be played, we had to walk the field picking up glass and rocks. Thanks to the City of Philadelphia and the Philadelphia Eagles, a new field was constructed.

This was a blessing for the

children and the community, but now with normal wear and tear, it's time for maintenance. Although we've purchased equipment to fluff up the turf, parts of the field has to be glued down and gullies are starting to appear on it. We had one person come out who gave us an oral estimate on repairs. He said in the next couple years, the turf and padding would have to be replaced and the drainage system would have to be checked. That will cost in the hundreds of thousands, which is far more than our budget will allow. The difficulty also is finding more contractors to come out to look at the field and give us an estimate.

I stand before you this evening pleading on behalf of the children who attend the Gambrel Rec Center to please release the remaining $5 million as promised. We thank God for such people as Mr. Gambrel and a host of others in our community who volunteer their time and talents. With proper maintenance, we can continue to have a healthy and enjoyable recreation center for our 300 children and growing.

Thank you.

COUNCIL PRESIDENT CLARKE: Thank you, sir.

(Applause.)

COUNCIL PRESIDENT CLARKE: Real briefly, one of the things or the primary focus of the additional dollars that Council put in the budget last year was to develop this team -- and I'm assuming that you all have heard about it -- a team of individuals that are going to be City employees, union members, good, hard-working union members and --

(Applause.)

COUNCIL PRESIDENT CLARKE: And I think they have pretty much hired all of the individuals, and they will be in different trades, and the thought was behind that is that they would be able to do preventive maintenance. They would be skilled in carpentry, masonry, some of the other things that normally that we let go and go and go and then we end up having to spend a significant amount of dollars in our capital budget.

So the thought is having those people deployed at rec centers on a consistent basis, it actually saves us money in the long run, because we're able to maintain those facilities and not have to spend millions and millions of dollars on capital dollars.

What I would suggest is that you talk to your Councilperson, because I know the Department of Recreation and Parks are reaching out to us so we can start teeing up those particular facilities that -- we basically call them our rapid deployment teams, where we can send those folks out and get that work done. That sounds like a candidate. The Gambrel Rec Center sounds like a candidate for that. Councilwoman Sanchez?

MR. BRYANT: Yes, sir.

COUNCIL PRESIDENT CLARKE: Reach out to her, and we'll try to get that teed up for you.

MR. BRYANT: Thank you.

COUNCIL PRESIDENT CLARKE: Thank you again all for your testimony.

(Applause.)

COUNCIL PRESIDENT CLARKE: Hold on. Folks, before you go, the Chair recognizes Councilwoman Bass, our great Chair of Recreation and Parks.

COUNCILWOMAN BASS: Thank you, Mr. President.

I just wanted to, number one, thank all of our parks advocates for being here tonight and for talking about how important it is to fund our parks and our recreation centers. Obviously the report that the City Controller did recently was very disturbing. I don't think it was really much of a surprise to a lot of us who frequent our parks and recreation centers, because we know that they need a lot of maintenance, and they've needed it for years.

The one thing I do want to add on to this is that I think that we need to make sure that we also strengthen our advisory councils. We need volunteers to be a part of the advisory councils and to be engaged in what happens in our parks and our rec centers, and that goes a long way to strengthening the recreation centers and also making sure those dollars go even further, that they stretch even further.

So I just want to encourage everybody to be a part of your local advisory committee, get involved. You have to get involved if you want to see a difference.

So thank you so much.

MS. BORNFRIEND: Thank you. I just want to thank you for your leadership, but also say that I know that Commissioner DiBerardinis and the Department are working very closely with the recreation advisory councils to build their capacity, and there already are very, very strong park friends groups in every neighborhood of the City. But thank you for your leadership, and we hope to work with you again this year.

COUNCIL PRESIDENT CLARKE: Thank you so much.

(Applause.)

MR. STITT: Pete Matthews, Cathy Scott.

(Standing ovation.)

COUNCIL PRESIDENT CLARKE: Good seeing you again in these wonderful Chambers.

MR. MATTHEWS: Good seeing you again, Council President. As you know, we have no whistles today.

COUNCIL PRESIDENT CLARKE: Thank you, sir.

MR. MATTHEWS: Very respectful.

COUNCIL PRESIDENT CLARKE: Thank you so much.

MR. MATTHEWS: You're welcome.

COUNCIL PRESIDENT CLARKE: There's one -- you want to read his name?

MR. STITT: There's one more person. Sam. I don't have a last name for Sam.

MR. MATTHEWS: No. He's not going to speak. He's okay. He's fine.

COUNCIL PRESIDENT CLARKE: Okay. Thank you.

Good evening, sir.

MR. MATTHEWS: Good evening.

COUNCIL PRESIDENT CLARKE: Good evening, lady.

MR. MATTHEWS: We're ready to proceed?

COUNCIL PRESIDENT CLARKE: Please proceed. Absolutely.

MR. MATTHEWS: Let me thank you for this opportunity to testify on the Mayor's proposed City budget. As you know, my name is Pete Matthews. I'm President of AFSCME District Council 33, the City municipal workers union. I'm here as the voice of over 10,000 of the hardest working, most dedicated union of men and women who work for the City.

(Applause.)

MR. MATTHEWS: Over the past few weeks, I have listened and watched as you have gone through this budget process. I've heard Councilman Goode ask the tough questions on who was awarded City contracts and for the breakdown in each department.

I have watched Councilman Henon dig into the detail surrounding the process used in L&I and Councilman Kenney battle with the ex-Revenue Commissioner.

I intently followed Councilman Oh as he repeatedly tried to find out about the $1.7 million transferred to the City Office of Property Assessment.

We all know how the Mayor's shell game works, transfer money into one department, then don't use it, but account for it in the budget so the visual surplus is less. As you all know, appropriating money doesn't mean it will actually be used for its intended purpose.

I cheered as Councilwoman Tasco defended her Sturgis Playground project and called the Mayor and Chief of Staff Gillison to task for playing politics with our children's swing sets and have watched Council President Clarke tenaciously correct the record to reflect the actual facts that had been misspoken by the Administration on many occasions.

The final straw came for me as one of our staunchest supporters, Councilwoman Blackwell, expressed her anger over the Mayor's refusal to have meetings in her district regarding AVI. And I heard Rob Dubow say "it got a bit ugly" describing the meeting where people questioned the new assessment process. There was never a meeting scheduled again by the Administration in her district for the rest of the entire process, although I've been told by Councilwoman Blackwell and City Controller Butkovitz the very positive reactions to the meeting they arranged in that district.

This Mayor's position of if you don't agree with what I'm giving you as my final offer is the old saying of children "if it's not my way, then I'll take my ball and go home. Game over."

I am sure you all understand what I'm saying.

What I'm really seeing is that you have all reached the same boiling point with the Mayor and his staff that I have.

On the first day of testimony, as Councilman Greenlee, Henon, and all of you asked about solving the union contracts, Chief of Staff Gillison sat and gave the same answers we have heard far too many times, We are willing to talk, but the union is being unreasonable.

Well, I'm here to tell you that I will negotiate as I have done with every other Mayor and I will do what is in the best interest of my members, but just like you, I will not let the Mayor dictate to our union.

(Applause.)

MR. MATTHEWS: This budget proposed this year has $300 million less coming from our business and wage tax areas. How can we expect to educate our kids, fight fires, crimes, and provide basic City services if the Mayor cares more about lowering taxes for the business community than he does providing services to the citizens who he was elected to represent?

(Applause.)

MR. MATTHEWS: The Reagan/Bush/ Romney/Ryan type of economics does not work.

As Councilwoman Tasco has said many times, we're tired of hearing "if you don't do this, we will leave the City" from the business community.

We thank the business community for all they do to make the City vibrant, but as Councilman Jones says, rising tides should lift all boats, and our boats need raising.

(Applause.)

MR. MATTHEWS: You deal with issues of philosophy every week in your deliberations. You have many decisions to make before June on what course the City should take going forward.

As with everything we do in life, we must decide what is most important to us and do all we can to protect it. In our personal lives, it might be our parents, our wives, husbands or children or grandchildren. In our professional lives, the list is much different, but connected in many ways.

That list is a fair day's work for a -- a fair day's pay for a fair day's work, decent healthcare and a pension.

(Applause.)

MR. MATTHEWS: I would like to take this opportunity to remind you of how the Mayor has been treating City workers in this protracted contract negotiations. As you know, our union's collective bargaining agreement with the City expired July 1, 2009. The parties have engaged in collective bargaining negotiations since that time.

On Friday, May 1st, Mayor Nutter held a press conference where he accused District Council 33 of holding our members and the citizens of the City hostage because we refused to accept the conditions of his so-called last best offer on our union.

On that same day, when a snow event was snarling traffic, I saw District Council 33 members on the job in the City salting roads, picking up trash, maintaining water lines, staffing the airport and prisons --

(Applause.)

MR. MATTHEWS: -- safeguarding kids crossing the streets, and doing all the other jobs that make the City work.

Who exactly did the Mayor think was being held hostage?

Mayor Nutter has now escalated the dispute between District Council 33 and his Administration. He has broken off negotiations, even though District Council 33 remains willing to continue talks, and gone outside the collective bargaining process in search of a Pennsylvania Supreme Court ruling allowing him to impose his last best offer, thereby violating over 40 years of collective bargaining rights granted to all public-sector unions in Pennsylvania.

This will do nothing to reach a fair contract settlement, but it could set a precedent that would have far-reaching and harmful effects on public employee contract bargaining in Pennsylvania. By trying to set a damaging precedent, this Mayor is putting the image and reputation of this city in jeopardy and could end up costing the City in many damaging ways.

But Mayor Nutter doesn't seem to care. He has gone full Scott Walker with his attack on public-sector workers.

For those of you who don't know who Scott Walker is, he is the Wisconsin Governor who has been actively trying to break all public-sector unions in his state.

I would like to highlight some of the sticking points so you can better understand our position.

The proposal to raise by more than one-third the amount of pension contribution each employee will have to pay to get their pension, as well as implementing a new 401(k) pension plan for new hires which increases the risk of individuals and yields significantly lower pension benefits for new hires at the time they retire, all without any proof that these changes are actually what is necessary to fix the pension system.

As you, President Clarke, have

pointed out, any possible savings will not even be seen for 20 years, if at all. Councilman Squilla pointed out the Plan Y for all new hires is 80 percent funded. Clearly, there is not a problem with the Y Plan.

Changing how overtime will be earned. Overtime is assigned solely by the City. We have nothing to do with how much overtime the City requires, and it can be reduced by hiring more entry-level workers.

(Applause.)

MR. MATTHEWS: Most importantly, permitting the City an unfettered right to furlough employees up to 15 days per year, even though the City has the right to lay off workers for short or extended periods of time to meet financial deficits. The way the City proposal is worded could actually result in City workers facing up to 30 days per year of furlough days.

This final offer by the City

substantially changes the existing terms and conditions of employment for District Council 33 bargaining unit members. Under the City's final furlough proposal, it can furlough anyone it wants, any time it wants.

This means all of our members are likely to see what amounts to a 5.8 percent decrease in wages and benefits, the amount a worker loses by being furloughed for the full 15 days, and substantially more if the City is able to furlough up to 27 to 30 days per year.

In fact, the City's furlough demand language as written, a member who is furloughed for a day before or after a holiday loses his holiday pay as well as the furlough day. That extends the reach of this punitive proposal and increases the impact on members.

It is that particular number that the City conspicuously omits from its calculation of how it is supposedly offering some net increase to our members. In fact, the City is offering much less than nothing.

Taking into account the probability that furloughs will be implemented, the City's final offer results in a substantial wage decrease and if the furloughs are implemented at the maximum, it could result in a net decrease for District Council 33 members of about 11 percent. You can see the chart that's attached in the back.

The Mayor wants to make District Council 33 members bear the burden up front for balancing the City budget.

On top of all of this, the City's final offer increase of 4.5 percent spread out over seven years it applies to, from July 2008 through the end of the final proposed contract in June 2014, amounts only to less than two-thirds of 1 percent a year. Inflation since we last got a raise, on the other hand, has averaged 2.3 percent a year.

In the area of healthcare, while the increases offered by the City amount to 3.2 percent a year, it is still lower than the average yearly increase over the last six years in the Consumer Price Index for medical care service, which was a full percentage point at 4.2 percent.

So we will continue to fall much farther behind where we could be if we truly had the type of fair offer the City says it has made to us.

Despite our disagreements with the City, we have nonetheless continued to work hard for the City through all these years, contributing much in terms of work output and crucial support for legislative cost-saving measures the City has availed itself of to balance its budget every year.

And we have done this for our ultimate customers, the citizens of Philadelphia, despite --

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(Applause.)

MR. MATTHEWS: -- despite enduring a five-year wage freeze. This is not a negotiation where the City has been saying to us that it cannot afford to maintain our benefits and agree to modest increases. The City is simply saying this is what it wants, and it refuses to agree to anything else. All we are asking for is simple fairness to the working people our union represents.

It appears that the Mayor and City Council are locked in a struggle to decide the best possible course from a number of bad options. As the representatives of the largest City workers union, our union is more than just an interested party to these discussions. District Council 33 has been at the forefront of the effort to economically deliver services through a number of administrations, and our efforts and the sacrifices made by our membership in wages and benefits have saved the City hundreds of millions of dollars in operational expenses.

District Council 33 takes our role as the union representing the people who make Philadelphia work very seriously. This is why I have tried to present you with some perspective about what we have done over the years to help the City, as well as remind you that we have already saved the City close to $500 million over the last five years.

(Applause.)

MR. MATTHEWS: So in conclusion -- and I thank you for the time -- I firmly believe we have done our part to help the City year in and year out. We will continue to bargain this contract in good faith, even though the Mayor, who has never once attended a negotiation session with myself and our negotiating team, has decided to shirk his responsibility and go to the Pennsylvania Supreme Court for their permission to dictate the settlement that he wants.

District Council 33 is willing to work with the City Administration and City Council. However, we will not stand by and be blamed for the City's fiscal situation or this Mayor's stubborn refusal to do the job he was elected to do.

(Applause.)

MR. MATTHEWS: We simply don't believe it is fair for the City to punish the members of District Council 33 and 47 for successfully maintaining and managing our health and pension benefits through our own hard work, and we expect the City to respect our efforts.

District Council 33 and the other three major unions have already saved the City close to a half a billion dollars in wages and benefits and identified more ways to balance Philadelphia's budget.

It is obvious to us that Mayor Nutter wants to shift the responsibility for figuring out how to fund and run the City to City Council. We think you should embrace that responsibility.

Thank you.

(Standing ovation.)

MR. MATTHEWS: Thank you for the time, President Clarke.

COUNCIL PRESIDENT CLARKE: Thank you, sir. I understand this is a little different. We've had two months of budget hearings, and every one of those departments at the end of the day have members from your municipal unions in those departments. So I think it's appropriate to give you more time, because you are actually a part of those departments, so...

MR. MATTHEWS: Thank you. Thank you.

(Applause.)

MS. SCOTT: Good evening, President Clarke and members of City Council. My name is Catherine Scott and I am President of AFSCME District Council

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47.

(Applause.)

MS. SCOTT: Since 2008, I have stated in my public testimony that the City has a revenue problem. As newspaper articles have demonstrated, the Nutter Administration has serious problems collecting money to which the City is entitled, whether it is overdue real estate taxes, unpaid fines and fees, or collecting real estate taxes from non-profits which are not entitled to an exemption, just to name a few.

(Applause.)

MS. SCOTT: When their well-worn excuse that other cities were having the same problem was exposed as a lie, the silence was deafening. Their next step was to establish a revenue collection position, something I had suggested four years ago, four years of lost revenue.

This failure has negatively affected every AFSCME member who works for the City and who has gone without a raise for five years. This Administration has balanced its budget on our members' backs since it has been in office.

(Applause.)

MS. SCOTT: That policy must stop.

Now is not the time to resume the reduction of business and wage taxes, but it is the time to cut the ten-year tax abatement to five years with a --

(Applause.)

MS. SCOTT: -- with a gradual reduction each year. It is the time for non-profits to pay, who own real estate, to pay their fair share, whether it is full real estate taxes or a payment in lieu of taxes. It is the time to allocate a sufficient amount of money in the budget to provide for fair contracts for AFSCME members who give them -- to give them a real raise and fully fund the probation officers' interest arbitration award.

It is the time to decrease the budget allocation to private contractors --

(Applause.)

MS. SCOTT: -- who are not required to live in the City but perform City jobs with little oversight and higher costs.

(Applause.)

MS. SCOTT: And it is the time to increase the allocation to hire City employees who live in the City, pay taxes to the City --

(Applause.)

MS. SCOTT: -- and spend their City salaries at City businesses. It is the time to fully fund City services so that the Nutter Administration can't furlough workers and cut services without any requirement to be accountable to you, City Council, or the community.

We need our libraries and our recreation centers open, our air and water clean --

(Applause.)

MS. SCOTT: -- and our children safe. That is a smart use of the City budget.

You can implement the "buy local" motto with such a budget.

I'm glad that Pete had the opportunity to go through all of the proposals that the Mayor has made, because they are exactly the same proposals that had been made to District Council 47. Our members have gone without raises for five years just as District Council 33 has, and we are struggling with the same problems that Pete laid out.

You have an opportunity to support City workers and AFSCME members by passing a budget that shows that the services they provide are valued by you and they should be fairly compensated as the asset to the communities which they are.

Thank you.

(Standing ovation.)

COUNCIL PRESIDENT CLARKE: Thank you so much for your testimony. We will continue the dialogue and, as I said, become fully engaged.

I'll be talking to you in a couple days, Pete and Cathy.

(Applause.)

MR. STITT: Madeline Shikomba, Don Wilson, Diane Monroe.

(Witness approached witness table.)

MR. STITT: Madeline Shikomba, Don Wilson, Diane Monroe.

MS. MONROE: I'm right here.

MR. STITT: Carolyn Wilbanks, Amy Dougherty.

(Witnesses approached witness table.)

COUNCIL PRESIDENT CLARKE: Good evening.

(Good evening.)

MS. MONROE: Good evening,

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Council President Clarke.

COUNCIL PRESIDENT CLARKE: How are you?

MS. MONROE: And fellow Council representatives. My name is Diane Monroe. I am a committee person representing the 14th Ward, 1st Division. Thank you for giving me this opportunity to address you about the new AVI real estate taxes and its impact on me.

My real estate taxes for 2014 will increase by 300 percent compared to my 2013 real estate taxes. However, my pension only increased by 1 percent, which only generated an $18 per month increase after taxes, which will amount to a total annual increase of $216. My new real estate tax is $3,010. My current annual tax is $916, which will be increased by $2,094.

I don't have the money to pay this increase. I don't need meet the age requirement, and if I did, I make $1 too much to qualify for any tax relief programs, and I don't make enough to pay the 300 percent increase. What happens to people who are like me?

When I purchased my home, the neighborhood was not the best neighborhood, but I loved where I live and I marched and risked my life calling the police on drug dealers on the corners and had crack houses boarded up. Now this AVI is saying to me, thanks for risking your life for people from New York City and other high line cities to move in who can afford the tax increases and you can go to -- you fill in the blank.

My property is meant to pass on to my children and their children. Will they be able to afford to pay the taxes on the property? Where is the fairness and where can I go and why should I have to leave my home?

I am requesting City Council to lower the Mayor's proposed tax rate to 0.3 percent or 0.4 percent and to seek revenues by repealing the tax abatement program. There are approximately 50 new constructions in a two-block span in my community which qualify for the abatement program, which would have generated approximately over $210,000 per year. You do the math by ten years. That is over $2.5 million lost real estate taxes.

Please look at other possible revenue sources to increase and to develop programs that people like me can qualify and to protect my children's children to be able to live in my home as long as they wish without the fear of losing it because of non-payment of taxes.

In the 1970s in Brewerytown, which was affected by gentrification, City Council enacted a generational taxation bill wherein the long-time residents were not affected by increases of their property value due to gentrification unless the house was sold.

Thank you again for this

opportunity, and I hope you will consider my suggestions.

(Applause.)

COUNCIL PRESIDENT CLARKE: Thank you very much. Thank you and thank you for your continued good work in your neighborhood.

MS. WILBANKS: Good evening, Council President Clarke and City Council.

COUNCIL PRESIDENT CLARKE: Good evening.

MS. WILBANKS: My name is Carolyn Wilbanks. I'm a committee person in the 14th Ward, 1st Division.

I have been pondering over the AVI since I received this raising of the taxes. I think most people in this city will want City Council to go back to the drawing board and figure out another solution that we all will be comfortable with.

Yes, we know that we have to pay taxes, but not at this rate. There has got to be a better way of doing this, because the people that are going to feel it the most is the poor and the elderly.

First and foremost, do away with the tax abatement. I'm sure there are many different avenues that City Council can look at than on the backs -- rather than on the backs of the homeowners. Take a look at the non-profit organizations. I would name a few, but that would only take up all my three minutes.

It's not fair that I should be pushed out of my comfort zone of 20-plus years to move where? Once you are past your youth, you're just not able to move anywhere.

That's my story, and I'm sticking to it.

(Applause.)

COUNCIL PRESIDENT CLARKE: Thank you so much, and, again, thank you for your great work in the neighborhood.

Good evening.

MS. DOUGHERTY: Good evening, President Clarke. My name is Amy Dougherty. I am the Executive Director of the Friends of the Free Library of Philadelphia. I am joined in the gallery by --

(Applause.)

MS. DOUGHERTY: -- one of our Board members, Laura McColgan, who is also the President of the Friends of Whitman Library, and our community organizer, Tessa Renshaw.

In FY08, the Free Library of Philadelphia was open six days -- for six-day weekly service throughout the City and had 6,648,998 visitors. In FY12, with the City and state funding slashed, service hours were reduced to five days a week and visits dropped by over 600,000, logging in at only 6 million odd visits.

In contrast, during the same time period, the amount of materials borrowed and computer usage increased by almost 500,000 and 334,000, respectively. The downward spiral of service hours is at odds with need and demand for service, which is spiraling upwards.

Mayor Nutter's FY14 budget requests $35,103,328 for the Free Library's General Fund, representing a $1 million increase over FY13 and the first restoration of the $7.4 million, or 20 percent, cut to the Free Library's cut that was enacted in FY09.

Of this $1 million restoration, 250,000 goes towards funding the after-school homework help program, LEAP, and 750,000 is designated for payroll, with the aim of stabilizing five-day-per-week service at 37 branches and ending the overwhelming number of unscheduled closures. In addition, 12 libraries get increased service hours to six days per week. Which of our 2012 libraries will get more services and which of our neighborhoods will not?

The fact is that everybody

needs and uses a library for many different reasons. Slicing and dicing City services generates winners and losers and neighborhood and ethnic tensions based on what may not be a true depiction of need, and this is not good policy.

In an effort to stabilize the system, the Mayor's Library budget request will instead create inequities throughout the system. So we are asking instead for a $3 million increase to $37,103,328. A $3 million increase instead of a $1 million one will make six-day library service the norm. And where would we prefer our children to be? Hanging out on the street corners or in their neighborhood libraries?

Consider these facts. I don't think -- I think I'm out of time; is that correct?

COUNCIL PRESIDENT CLARKE: Yes.

MS. DOUGHERTY: In any case, I am requesting a $3 million increase to the Library's General Fund budget, and I would appreciate it if Council read my testimony.

COUNCIL PRESIDENT CLARKE: Thank you.

(Applause.)

MR. WILSON: My name is Don Wilson. I live in the West Poplar neighborhood in the Nehemiah Homes. And, Councilman Clarke, you've been to so many of the town hall meetings and you've been one of the most accessible of the politicians in Philadelphia, and I'd like to thank you for that.

COUNCIL PRESIDENT CLARKE: Thank you, sir.

(Applause.)

MR. WILSON: I'm here tonight because the taxes in my neighborhood are going to nearly double under AVI, and if this weren't bad enough, as we all know, One Liberty Place will be paying 2.5 million less, Bank of New York Mellon will be paying 2.4 million less, and

Comcast will see little difference because of their ten-year tax abatement on a $220 million building.

I'm the first member of my family in a century to not drive a tractor-trailer, and as a computer technician in the fifth largest city, I dreamt that things would be better than they were for the people who came before me, that I'd be able to afford a home and raise a family, some day that I'd be able to afford to retire.

Over the past decade, salaries have only gone down, jobs are more difficult to find, and the competition is fierce. The cost of everything is going up, and so are our property taxes.

Between the condition of the economy and the absolutely shocking level of waste in all levels of government spending, I fear that with the way property taxes are increasing, that my dreams could potentially be deferred. And for what? One Liberty Place will have no problem paying their mortgage next month and the Wanamaker's building will not be getting late notices for their gas bill.

Over the past six years, we've all made difficult choices in our budgets, and I only ask that the City do the same.

Thank you for your time, Councilman.

COUNCIL PRESIDENT CLARKE: Thank you, sir.

(Applause.)

COUNCIL PRESIDENT CLARKE: Thank you for your testimony.

Ma'am.

MS. SHIKOMBA: My name is Madeline Shikomba. I'm here to talk about AVI.

It is self-evident that AVI is a broken system replacing another broken system. According to their own statements, the evaluation of the property is to include the following:

size and age of the property, property location and condition, property use such as home or business.

I live in the 2300 block of Madison Square. All these properties are the same size, but the entire block is assessed on 150,000 to 300,000. The house that I lived in for over the past 30 years has seen an increase to $316,000 from $31,000.

Yeah, wow.

Not only that, but they claim I had some improvements done to my house in 2007 which supposed to have been $7,900. They assessed that at now 294,000. Now, what improvements I did, I don't know.

What is fair and accurate about this system, I don't know. What it says is it depreciates the value of a newly built home and increases 10 to 15 times the value of an older home. In my block, a house sold for $2,000 -- for $350,000 and it's currently assessed at 233,000. Another sold for 340,000 and it's currently assessed at 316. And yet another in 2010 sold for 393,000 and now it's assessed at 314, less than mine.

These are newly built houses from the ground up. How come they assess less than mine? And you going to tell me this is a fair and accurate system? There's nothing fair or accurate about AVI. The only thing that has changed is its name. OPA is another BRT. Its assessed methods are the same, the same crooks, and the same ideology. They give lower assessments to some and higher to other ones. Then they divide the City. They say, Oh, we're going to keep your taxes down so we can keep you quiet. They don't know they coming after them next. That's why they want yearly assessments. So if you think your taxes are low this year, you'd better think three or four years down the road, because they are going to go up.

(Applause.)

MS. SHIKOMBA: What is fair and

accurate? We don't even know the formula. I asked them what the formula was. They insulted my intelligence, told me it was too difficult for me to understand. I told them A plus B equals C. What's difficult about that? Just tell me. I got two degrees.

(Applause.)

MS. SHIKOMBA: I'm here to represent a group called the Philadelphia Neighbors for Tax Action, PNTA. We demand that OPA release immediately the formula -- that is, if the formula exists, and I don't think one exists -- to the City Council and general public.

(Applause.)

MS. SHIKOMBA: We commend the City on the new bills that you have submitted to grant relief to us homeowners and, that is, the homestead act. We hope that you don't go down on it and that you keep it at 30,000.

We also demand that the City put in place protections that will lessen the effects of taxes on long-time homeowners. I gather that this is being done. We hope that you will continue to do so.

We ask that the City seize to shift the burden to homeowners. You're taking it away from commercial properties and these large businesses and shifting it to homeowners and small businesses. You have got to stop this. We not even getting salaries enough to pay for this. You've driving us out of the City. Is that what the City want, to drive the poor, the homeless, and everybody else out of here so that only the rich can remain in, and then you ask us to come back to clean your house from living on the --

(Applause.)

MS. SHIKOMBA: Okay. We ask for an end of the ten-year tax abatement. They are no longer sustainable. I make suggestions years ago that the tax abatement -- if you want to have it, at least have it for five years and reduce it 20 percent per year. Have you done so? Recently I think somebody introduced a bill to that, but I've asked for it five years ago.

We ask for the City to put a median in place for collections of these deadbeat speculators who owe the City millions of dollars. We get lip service. When Nutter came out about it when he got into office about a deadbeat, as soon as he found out he was a big contributor, he shut up, didn't ask about the deadbeat no more.

(Applause.)

MS. SHIKOMBA: Anyway, thank you for everything.

COUNCIL PRESIDENT CLARKE: Thank you.

MS. SHIKOMBA: Thank you for listening to me.

COUNCIL PRESIDENT CLARKE: Thank you, ma'am, for your very, very compelling testimony.

(Applause.)

MR. STITT: Victoria Fernandez, LaVerne Johnson, Lenora Early.

(Witnesses approached witness table.)

MR. STITT: David Tukey.

MS. EARLY: My name is Lenora Early. I'm part of the group Philadelphia Neighbors for Tax Action. I spoke last week, but I couldn't get everything in the three-minute limit. I was talking about the Pew study, the Pew study which is called "The Actual Value Initiative: Overhauling Property Taxes in Philadelphia."

To review for continuity, the actual value initiative would transform property taxation in Philadelphia in three significant ways. One, changing certified market value of every piece of property. That's 579 -- 500,000 -- I'm sorry. The way assessments are used to calculate tax bills and how property owners deal with any big tax increases.

That's the three things.

In recent years -- this is the Pew again -- no large city has set out to change all three at once. And while transformations of property tax systems in other jurisdictions have been the result of court orders and state mandates, Philadelphia is preparing to act on its own volition.

Now, the observation that no large city has set out to change all three at once shows or would indicate very strongly that doing such is unfeasible. It's not best practices. No one has ever tried to do these three things because it's so much, it's so vast to try to do it at once. And it looks like the City Administration is trying to bulldoze this thing through and force us to pay these higher taxes.

Also, Pennsylvania is one of only nine states that do not impose reassessment timetables or standard assessment methods on local governments.

That has some confusion for me, because I wonder then how is AVI a law. Is the state making us do this? There's some kind of bill that was passed? We're all confused about how this thing started and why it's being imposed on us.

All right. Going on to another study, this is coming out of the Fels Institute of Government from the University of Pennsylvania, written by David Sabol. Okay? And in this study, 51 cities compared for a tax study by the government of the District of Columbia, Philadelphia tied for first with the highest tax burden for a family making $25,000 a year. For a family making 50,000, Philadelphia came in third. For a family making 75,000, Philadelphia came in second. A typical family making $25,000 a year pays over 18 percent of its income towards taxes. They're talking about total taxes, not just real estate.

Thus, more than almost any city

in the country, Philadelphia puts a disproportionate share of its tax burden on low- and middle-income families. Mayor Nutter's recent actual value initiative to overhaul the property tax will only exacerbate this problem.

The net effect of AVI will be to shift at least $200 million in commercial property taxes on to homeowners. Okay? And also -- and I'm ending here -- that there had been a bill before Council to have a wage tax rebate for low-income families that was repealed by City Council. In other words, the poor, the middle class, people who are working people, people who work hard for their money are the people that the City is putting this huge tax burden, higher than any others, despite the so-called low property taxes we pay, than any city in the country.

COUNCIL PRESIDENT CLARKE:
Thank you, ma'am.

(Applause.)

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MS. FERNANDEZ: Good evening. My name is Victoria Fernandez.

We, the Philadelphia Neighbors for Tax Action, feel that the actual value initiative is seriously flawed and does not equally share the real estate burden among the Philadelphia residents and small business owners.

The huge tax break the City is giving of owners of large commercial properties and tax-abated properties are to blame. Owners of these properties are not paying their fair share and are enjoying the same City services as the rest of the City residents.

Their burden is being passed or placed upon homeowners, renters, senior citizens, minorities, small businesses, and the middle class of the City.

The tax inequity has to cease. We have decided that we need to do the following -- that the following be implemented. Excuse me. And these are: One, the AVI to be replaced with a system that is truly fair, accurate with an understandable methodology.

Two, any implemented tax does not exceed 1 percent.

The increases should be limited to no more than 10 percent of the 2013 property tax assessment until a new system is in place.

And, four, end the tax abatements and tax breaks to large commercial properties, such as Comcast and Liberty Place and many others.

(Applause.)

MS. FERNANDEZ: We also find that the seniors in the City, they have been put upon seriously. They have lived in the area for generations, some of them for decades, and now they're looking forward to what? Perhaps losing their homes. They have worked for years and years to pay off their home, and now you want to come in, AVI, and take it away from them because they cannot afford to pay these excessive taxes.

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We need to get rid of AVI and find some other new way, because our seniors are having a really hard time digesting this. And as I will end up, AVI is not fair and AVI needs to be replaced.

(Applause.)

COUNCIL PRESIDENT CLARKE: Thank you, ma'am.

MS. JOHNSON: Yes. Good evening. My name is LaVerne Johnson and I'm with the Neighbors for Tax Action Now. I just have two and possibly two and a half, a half question, and the first question is, is AVI a law?

COUNCIL PRESIDENT CLARKE: Yes.

MS. JOHNSON: It is a law?

COUNCIL PRESIDENT CLARKE: Yes.

MS. JOHNSON: Based off of that, it is a law, then when was it passed?

COUNCIL PRESIDENT CLARKE: Last year. What happened, last year there was an attempt by the Administration to move towards actual value last year. City Council did not have any numbers at all. No assessments had been done. So we basically went to the state and actually got the state to change the law to allow us to delay it for a year, but that law says that we must go to full values this year.

MS. JOHNSON: So that's what's presented to us now?

COUNCIL PRESIDENT CLARKE: Yes.

MS. JOHNSON: So it's not two and a half questions. It's just two now, because you said yes.

Now, what was the formula used to come up with the results of AVI?

COUNCIL PRESIDENT CLARKE: That is a question that has been asked in this Chambers and at a number of community meetings. We got a response today from the head of OPA, Office of Property Assessment. One, they're supposed to place it on the website. And it was interesting, the lady earlier said that she was somewhat dismayed because she was told that she wasn't intelligent enough to understand the methodology that was used, and I guess we were kind of told the same thing today. So she shouldn't feel too bad, because it was suggested that the -- I forget the terms that he used, but essentially that you would have to be a calculus major potentially to understand the process.

So what we have asked him to do -- and he indicated to us that he will do it -- is, one, place it on the web. He will also place on the web the program that you can go to to calculate what your taxes and how they got there. But then he also said that the likelihood that you will understand it is somewhat limited. So what he's asked us to do, anyone, is call the Office of Property Assessment and they will sit down with you and they will calculate the formula.

MS. JOHNSON: So they're going to do that one on one?

COUNCIL PRESIDENT CLARKE: Yeah. Yeah.

MS. JOHNSON: As I went around and talked to people in the community, they were very, very confused about the proposed -- the new proposed 2014 taxes, and a lot of them did not know what to do with that form, and I found that they did not even mail them in. And my suggestion to them was to just go ahead and send it in so that you would get an influx of forms that people just, you know, you can see that they didn't know what to do with them.

COUNCIL PRESIDENT CLARKE: Right.

MS. JOHNSON: So it's a lot of fear out there.

COUNCIL PRESIDENT CLARKE: I understand.

MS. JOHNSON: People are very afraid, very afraid.

COUNCIL PRESIDENT CLARKE: Let me conclude with you. One of the challenges that we have is, one, that the way this was rolled out didn't adequately prepare people, one, to understand it; two, to be able to deal with what was sent out; and, three, to get some recourse. So we had a month. The Mayor introduced the program, a month of outreach, and it wasn't nearly enough. It didn't cover any reasonable parts of the City, but we did find out that they were productive when they were held in areas where people actually came and had an opportunity to sit down one on one. And a lot of those places, people, once they were able to interact with the individual discussing their particular tax bill, they realized that their taxes might actually go down. But the problem is, that's kind of after the fact.

So what we've asked the Administration to do is give us, Council, some level of support, because the ball is in our court now, because it has been proposed to us, and we've also talked to the Board of Revision of Taxes, both privately and in this room, to come up with a process that will allow us to continue some levels of outreach so people can, one, understand it; two, be in a position to understand what they're supposed to do in response to something that happens that they don't think is appropriate. We have gotten tentative commitments from both the Administration and the Board of Revision of Taxes. How it will be done, we're going to have to work that out. But at the end of the day, City Council is going to figure out a way to extend the process.

We've also introduced a couple of bills relating to allowing some extension of the homestead application, because a lot of people -- I sent out -- I think I sent out from our office like 15,000 homestead letters to people in the district who had not responded, and some people mailed them back to me because they just said, Well, Darrell sent it out, I'm going to send it back to Darrell. And that's fine. Some people -- a lot of senior citizens called my office. And senior citizens, they've see me grow up. They said, I want Darrell to come out to my house and fill this out for me. And I understand that. You know, they --

MS. JOHNSON: They need help.

COUNCIL PRESIDENT CLARKE: Right, they need help.

So we have to come up with a strategy over the next several months to figure out a way to help people take advantage of any potential benefits with homestead, gentrification, deferral processes or any of the other things that we're going to put in place.

MS. JOHNSON: Now, what if you get a "no" on it? What do you do?

COUNCIL PRESIDENT CLARKE: You mean on the early review?

MS. JOHNSON: Yeah.

COUNCIL PRESIDENT CLARKE: That

was the early review. That process is over now. Now we're going directly to the Board of Revision of Taxes. So we're going to be working with you. Every Council district and at-large member will be working in different areas. Every area is different. One of the challenges they had in the 7th Councilmanic District --

MS. JOHNSON: No. But what I'm saying is, what if you've gotten a "no" on that tax exemption?

COUNCIL PRESIDENT CLARKE: That's your homestead, yeah.

MS. JOHNSON: No on the homestead, yes.

COUNCIL PRESIDENT CLARKE: You'd have to essentially prove why you should get it. So if you are a homeowner --

MS. JOHNSON: Because I was one that got no.

COUNCIL PRESIDENT CLARKE: What I'd suggest is to go to your District

Councilperson or an at-large and deal with your individual case, because they did make some mistakes.

MS. JOHNSON: Okay.

COUNCIL PRESIDENT CLARKE: But that's what happens when you rush something. Invariably you got a problem.

MS. JOHNSON: One more thing. Did everybody in the whole city get these forms? Because I ran in to so many people they didn't even know what I was talking about.

COUNCIL PRESIDENT CLARKE: Everybody was supposed to get an assessment, every property owner.

MS. JOHNSON: Not everybody got them.

COUNCIL PRESIDENT CLARKE: I understand.

MS. JOHNSON: So many people didn't.

COUNCIL PRESIDENT CLARKE: I've seen that. So what we're trying to do is follow up -- what I just ask people to do is go to a Councilperson, either the District Councilperson or at-large member, and just talk to them, and we'll be able to kind of work our way through this.

MS. JOHNSON: Sounds like a rush job to me.

COUNCIL PRESIDENT CLARKE: I agree. But at the end of the day, it's here and we have to figure out a way to make it work.

MS. JOHNSON: Thank you so very much.

COUNCIL PRESIDENT CLARKE: You're welcome, ma'am. Thank you.

(Applause.)

COUNCIL PRESIDENT CLARKE: Good evening, sir.

MR. TUKEY: Good evening. My name is David Tukey. I had distributed information to pass out to members of Council. I'm going to extemporanarize my remarks in the light of other testimony tonight.

You've heard various facts and figures about the park system. I want to point on something that I think it was Mr. Matthews from the union pointed out, that at a number of hearings from the departments they were asked questions about how many contracts are let out of the City. That was a question that was asked in these Chambers three years ago by the Deputy Mayor of Parks and Recreation. That question had not been asked since.

In the City of Philadelphia, there is one certified municipal arborist, and that person is certified by the International Society of Arboriculture, does not work for the City of Philadelphia.

So contracted money for City work is going outside of Philadelphia. We could hire more people within Philadelphia to do City work. We could have more qualified people within Philadelphia to have the certifications to get the positions to run the department, but none of that is happening now.

One of the reasons it's not happening happens to do with Governor Corbett. Pennsylvania used to fund a youth training program for tree workers at Awbury Arboretum. Under the Governor's budget over the past couple years, that program has been totally eliminated. So unlike cities like New York that have a stream of introducing young people to tree work, we have had that dry up. So not only is money for tree work going outside the City, we are no longer training Philadelphians to do the tree work, and, most importantly, tree work is the second most dangerous occupation in the United States of America, only behind deep sea/ocean fishing. So it's not something you can just rope together people and have them be a roving crew from place to place. You have to know how to prune a tree, how to take care of it healthfully, and when a tree is in bad condition.

Given the circumstances in New York City, they found out that they had inadequately trained their tree workers to identify hazardous trees. I happen to be somebody who has had that kind of training. A couple months ago I looked across the street in West Allens Lane and noticed a very virulent sap fungus going up a red maple on my neighbor's property across the street. This is a fungus that can drop a tree within a matter of weeks. I was able to call that into the City. The City arborist came around, verified that tree had to come down, as well as other trees nearby.

How many qualified arborists do we have on City payrolls who can make those assessments when a citizen calls up? How many tree crews do we have available?

When the Deputy Mayor in this Chamber was asked, what would you like to do with more money, he said more trade positions for the recreation centers, and as an afterthought, he added, Oh, we added one tree crew. One tree crew for a backlog of one and a half years of work of removals and pruning.

So on behalf of the citizens of Philadelphia, train us to plant, maintain, and take care of the trees that we will benefit from. Don't send the money outside to other people, and plant them today so that our grandchildren can benefit from 80 foot oak.

(Applause.)

MR. TUKEY: Thank you.

COUNCILWOMAN BROWN: Thank you for your testimony.

Could we please ask Deborah Stanton to move to the witness table and Margaret Judd to move to the seat behind her.

Margo Robinson, you're up next.

Good evening.

MS. STANTON: Good evening. I

would like to stay good evening to everyone. My name is Deborah Stanton and I live in District 1 in the 14th Ward. There are three generations of my family that live in this particular area.

I came to City Council to ask for a fair decision for all the citizens of Philadelphia faced with this unfair AVI. I have lived in my home for about 33 years and grew up in this area, and when I made a decision to purchase my home, it was based on being low to moderate income.

I work in social services and I plan to retire in about four years. My taxes if this AVI goes through, it will have me paying almost $3,500 more than I am paying now, which is outrageous. I didn't mind paying -- I don't mind paying more to help my city, but I would expect my city to be fair to its citizens. I would also hope my city would find other ways to raise taxes, not just on the backs of the homeowners.

This country has just come out of a recession/depression, the likes we haven't seen since 1929. Most Americans that were lucky to keep their jobs may have not gotten a raise, and, if so, I'm sure it was nominal.

And this AVI is asking for 200 percent in some places in taxes. Now that this country is going through -- we're going through a sequester now and people are losing their jobs and being furloughed. If City Council wants to be fair, given the state of the country and the financial situation of most people, we have to find other ways to raise money.

In the '60s -- and I heard this on the radio -- the City raised money by taxing each stock that was sold in the Philadelphia Stock Exchange by five cents. Maybe we could do 50, 75 cents, a dollar. I don't know.

Two, maybe we could also spread this increase over a period of years so that citizens can work this into your budget, because this is like within one year, I mean, they just want this money in a year's time, and most of us cannot afford it.

So I'm just asking whatever City Council can do to assist the citizens to really help us to get to something very fair, that's affordable, because at this rate, I can't retire in four years. I don't know when I would be able to retire. And I lived in this area my entire life and my children live there, and they're grown. And so I would like to continue and have my retirement where I have planned.

Thank you.

(Applause.)

COUNCILWOMAN BROWN: Ms. Stanton, you should be advised that a number of measures have been introduced by members of Council to better assist citizens like yourselves and seniors and vulnerable populations and hard-to-reach populations, those who don't speak English, to assist them as we move to abide by this new law, and one of those is in place, one that allows for a phase-in, if you will, for citizens. The hope is that we get nine votes to support that particular piece of legislation. So you should be aware of that.

So we have with us Margaret Rudd.

MS. JUDD: Judd.

COUNCILWOMAN BROWN: Margaret Judd. Forgive me. And we want to ask Margo Robinson to come to the seat behind her and we want to alert Olivia Adams that you're up next.

Proceed with your testimony.

MS. JUDD: Thank you. I'm here to talk about the real estate tax increase and to support the gentrification tax relief bill or some version of that.

I purchased my house in Northern Liberties 28 years ago, and I am a person whose income has not multiplied at the rate that the City -- the value of my house has multiplied. So if my new AVI assessment holds and I'm supposed to pay that amount this year, I'm in serious trouble. I may need to sell my house very quickly to move, because I can't afford this. So this is very urgent for me.

And if the gentrification bill goes in place and my assessment is stopped at three times, I will pay 20 percent more than what I have been paying, and I can manage that. So that's something will work for me and maybe a lot of people in my situation as well.

There's so many people in my neighborhood who -- when we got there about 25 or 30 or 40 years ago, things were so tough then. Most of the houses that a person could buy were shells that weren't even livable, and we all moved in and we worked so hard just to make them livable in just a very fundamental way.

So it would be nice for us to be able to stay there.

And the other thing that we sort of value is in our neighborhood that I know of, because I've lived there, but probably like many other neighborhoods, is how we as a neighborhood have worked so hard in so many ways for so many years to make our neighborhood a better place to live. And we have such a strong community, and if this AVI goes into place, it will just tear apart this community. So many people will not be able to stay, and everything that has worked so well for us to work together to make the neighborhood better would just be so changed and in ways we can't imagine.

So this could help me. I don't know how many other people it could help, but it would be nice to keep my community stable.

So thank you.

COUNCILWOMAN BROWN: Well, we

thank you, Ms. Judd. The gentrification bill is another bill on the radar screen of a number of Councilmembers. It is another one of those protection measures that have been introduced to capture citizens and residents and taxpayers that fall in the very same circumstance that you've just articulated. So know that we are paying attention to that circumstance.

MS. JUDD: Thank you.

COUNCILWOMAN BROWN: Thank you for your testimony and thank you for coming down.

(Applause.)

COUNCILWOMAN BROWN: So we want to invite to the witness table Margo Robinson and we want to ask Olivia Adams and Anthony Harris, you're up next.

Good evening.

MS. ROBINSON: Good evening, Council. My name is Margo Robinson and I am the President and CEO of the 16th Transformation Development, LLC, and I also still have another company, Robinson Financial Group. And one of the things that I just wanted to speak about -- there's a couple things -- was the AVI. And one of the things -- my background has been in mortgages, developing, and I've been doing this for well over 20-plus years. I would just like to say to the people in this Council and to the community of the people who are here as community people, the formula that they keep saying that's really complicated, it is extremely very simple. It is very, very simple, and it is not as involved as they make it to be.

I think that part of the reason why they make it seem like it's so involved is so that people will really begin to be able to see the way they did a lot of the calculation is incorrect.

The other thing that I picked up on when they did their assessments and they used their appraisers to come in to do the appraisals, a lot of times from what I can see is that I'm almost certain that the appraisers or appraiser that they used was someone who was not familiar with the Philadelphia market. And one of the things that when -- years ago when I did a lot of appraisals for a lot of different properties, rather they were commercial or residential in the City of Philadelphia, one of the problems that we had was that appraisers were coming from out of the suburban areas coming into the City areas and doing appraisals. And they are two different animals, and you cannot assess them the same way you do suburban areas.

One of the other issues that I have too with this AVI -- matter of fact, I was turned down for the homestead, and my taxes have gone up every year since I bought my house eight years ago.

The other thing is that I find with the -- the problems that I have with the AVI is in the area -- oh, I'm finished?

COUNCILWOMAN BROWN: Please complete your testimony.

MS. ROBINSON: In the area that I am developing, there are three lots that we are in the process of obtaining, and this area has not -- these lots have been vacant for over 30-plus years. There has not at this point been a lot of development in this pocket where I'm developing at right now.

One of the lots originally was assessed at 13,000. It has now gone to 80,000. It's a lot, a 11,000 square foot lot. The lot next to it, which assessed for 17,000 -- I'm sorry; the $17,000 lot went for 80,000. The 12,000 lot that's next door to it went from 13,000 to 55,000. And these are lots. In this area, again, there is no real strong development that has gone on in this area. I'm coming in to make the changes.

The other thing is, because I have 16 new businesses coming in. I have businesses coming from New York City who are coming in who want to be a part of the City, who want to create revenue for the City. We're doing new homes. And I want to just say that I hear a lot of people talk about the ten-year tax abatement. It's a good thing to have. Pittsburgh has it.

(Audience members yelling.)

MS. ROBINSON: Listen, I hear what you're saying --

COUNCILWOMAN BROWN: The good news --

MS. ROBINSON: I hear what you're saying.

COUNCILWOMAN BROWN: The good news is this --

MS. ROBINSON: Okay.

COUNCILWOMAN BROWN: Allow me to speak.

The good news is that we live in a world where everybody can have their say even if we don't get our way. So we need to simply allow each witness person to have their say and then you'll have yours. So if you would move to then the principal issue you want to make and leave with us.

MS. ROBINSON: Okay. I'm going to go back to what I was saying. The ten-year tax abatement is a good thing for the City of Philadelphia. Pittsburgh has it, and Pittsburgh is doing extremely very well with that ten-year tax abatement.

And I just want to say that I love this city, and I am here and I'm committed to Philadelphia, and that I only want the best for the City of Philadelphia and I think that people in Council only too want the best for the City of Philadelphia.

Oh, one more quick thing. I'm sorry, Councilwoman.

COUNCILWOMAN BROWN: Please, because the bell has rung.

MS. ROBINSON: One other quick thing is that when they were talking about money for recreation, I'm aware of people -- of hedge funds in New York City who will do huge, large donations for recreation centers and playgrounds. I just wanted to say that there are people out there that will do and donate money.

COUNCILWOMAN BROWN: Well, we thank you for your testimony, and my followup would be that you would alert District Councilmembers, who care very much about the quality of the rec centers in their councilmanic districts, and you may want to start with the District Councilperson where you live and alert them of those individuals who are interested in investing in our kids in that way.

Thank you for your testimony.

MS. ROBINSON: Thank you.

COUNCILWOMAN BROWN: Please, sir, state your name for the record.

MR. HARRIS: Absolutely. My name is Anthony Harris and I'm here representing -- I want to thank you, first of all, for having me up here.

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COUNCILWOMAN BROWN: You're welcome.

MR. HARRIS: I'm here representing my children and the people that can't speak for their self, the senior on my block, because I'm the block captain on one of the blocks in West Philadelphia. And I'll be honest with you, that AVI is like Chinese arithmetic. I don't understand it, and if anybody here understand it, please let me know.

I didn't understand until I went to Councilwoman Blackwell, and her staff informed me about it. I mean, really, you call somebody, they don't even know. Even the people that the Mayor got working for him, they don't know. So how can you try to push a bill forward that the people that's pushing for it, they don't even know what it's about? So please tell me. Please tell me. That's what I want to know. Please tell me.

(Applause.)

MR. HARRIS: And, furthermore, what bothers me that's very alarming is that when I bought my house was two years ago, two, three years tops, I bought the house with the intention that my children will inherent that, not the City of Philadelphia.

(Applause.)

MR. HARRIS: Not the City of Philadelphia. That was my intention. So if they Google Map me and come up with a price for my house according to their claim, my house has went up 60,000, 70,000 in two years per year. So according to their claim, how did they do it when my neighbor across the street, his house is larger than mine, he pay less tax? So I'm still trying to figure it out. Like I said, it's like Chinese arithmetic. I even asked my daughter, because I know she does calculus. She couldn't even figure it out.

So, I mean, it's definitely a broken system and it's not working. Some people really need to take time, because we're talking about families, we're talking about children, we're talking about the seniors that live on my block that made a way for --

(Applause.)

MR. HARRIS: That gave me the opportunity to buy a house in my community. They did that, and I don't want to turn my back on them. Councilpeople, don't turn your back on them. Do not turn your back on them. They deserve better.

(Applause.)

MR. HARRIS: Thank you, Jannie. Thank you, Councilwoman Blackwell.

I couldn't have done it without her. She informed me about that thing. I didn't know about it.

COUNCILWOMAN BROWN: We thank you for your testimony, and thank you for showing up to offer your opinion.

(Applause.)

COUNCILWOMAN BROWN: If we

could please invite up Sylana Christopher to the witness table and Timothy D-Y-C-H to be prepared to move up next.

(Witness approached witness table.)

COUNCILWOMAN BROWN: Good evening.

MS. CHRISTOPHER: Good evening, Council and audience. My name is Sylana Christopher and I am an active member with Fight for Philly and I also support the Coalition of One Philadelphia.

I'm here this evening representing all of those that are Philadelphia tax-paying residents. Tonight I am their voice.

It is a shame to see how our city has been abandoned and pulled into poverty. We've been faced with massive budget cuts that have closed down our schools, decreased benefits and wages, and are needed firefighters, cut into our park and recreational budgets and raise our City and property taxes.

I recently had a conversation with my mother. She explained to me how her property tax has gone up this year by $780. She fears that her rental property will also rise to be the same, which will force her to raise the rent on her low-income tenant.

To some, that may not seem like a lot, but to an individual who is 65 years old working 14 hours a day to provide whom husband was recently laid off from work, and paying bills such as mortgage, gas, electric, two water accounts, two car insurances, Medicare premiums, and two separate property taxes, it's overwhelming. There's others with similar situations as my mother.

The City needs to raise taxes on these big City offices and big companies like Comcast who can afford and should be paying higher taxes.

(Applause.)

MS. CHRISTOPHER: Not the hard-working low- and middle-class citizens who are already being affected by today's economy.

The City needs to reconsider and not cut wage taxes. It won't do anything for our families, but will do everything for the wealthy and their families.

What about the tax abatement? Shorten it from ten years to five years, as Councilman Wilson Goode has proposed, allowing the tax rate to decrease annually from 100 percent down to 20 percent.

City Controller Alan Butkovitz told Council that abatements is basically unfair to homeowners who now face higher taxes under AVI. He stated, and I quote, You have a big construction project right next to your house and they get ten years tax forgiveness, and you get the brunt of the bigger tax bill, and somehow you don't share in the tax forgiveness.

City leaders, do not fail our city. Enrich it by making smart and successful decisions.

I leave you with a quote from Edward Simmons. The difference between failure and success is doing a thing nearly right and doing a thing exactly right.

Thank you.

(Applause.)

COUNCILWOMAN BROWN: Thank you very much, Ms. Christopher.

We will now hear from Mr. Timothy Dych. Is that the correct pronunciation?

MR. DYCH: Dych, yes. Close.

COUNCILWOMAN BROWN: And we want to invite up Russell Gamble.

Please proceed.

MR. DYCH: Thank you. Good evening, Councilmembers. My name is Timothy Dych. I've been an adult probation and parole officer for seven and a half years. I've been assigned to the Mental Health Unit for just over one year. I want to talk a little bit about funding.

In the Mental Health Unit, we supervise probationers and parolees for our most vulnerable members of society. When I or a co-worker takes clients, who are homeless, drug-addicted, suicidal or on the verge of committing an act of violence to the hospital or crisis center, it makes me realize the importance of what I do every day. Our clients are on the fringe of society and not always hooked into services offered by the City and state. Without intervention by the Probation and Parole Department, they would in many cases end up in the jail or on the streets where they could do more harm to themselves or others.

Mental health probation and parole officers serve to connect those mentally ill offenders to services that reduce the possibility of recidivism and re-incarceration, thus saving the City money.

Our work makes the City a safer place for everyone but, more importantly, brings stability and dignity to the lives of marginalized and mentally ill citizens.

I supervise a caseload of 155 individuals. It is a struggle every day to adequately meet the needs of this many high-risk offenders. On top of caseloads that are dangerously large, our offices lack the most basic supplies, like working photocopiers and printers, adequate computer systems or a functional urine lab to test offenders for drug use.

Having the tools necessary to perform our job has a direct impact on the safety and welfare of not only my 155 clients, but the more than 1.5 million citizens who call Philadelphia home.

I'm asking you to fund City services so I can better supervise my caseload to make Philadelphia a safer and better city.

Thank you.

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(Applause.)

COUNCILWOMAN BROWN: We do thank you for your testimony and for speaking on behalf of a constituency that hasn't been raised in a number of these hearings. Thank you very much.

MR. DYCH: Thank you.

COUNCILWOMAN BROWN: Mr. Gamble, and now we want to invite up Matthew Bateman.

Please proceed.

MR. GAMBLE: Good evening, City Council members. My name is Russell Gamble. I am a probation parole officer for the IP House Arrest Unit.

I am here to talk about my impact of my service to the City of Philadelphia as a probation and parole officer. My second year as an adult probation and parole officer I met a probationer who used drugs and committed crimes left and right because he felt he could. During my time in supervising this probationer, he began to tell me that he appreciated me as an officer being tough with him as far as dealing with him on his probation. Then when his probation was expiring, he actually came into our office and brought me an invitation to come to his wedding. He said he was done dealing drugs, committing crimes, and the proof of that was that he found work, also found God, and he said he felt he realized how important it was that I as his officer had supervised him as tough as I did. It was at that time I began to realize the value of my service to the City of Philadelphia as a probation and parole officer.

I am asking City Council to fully fund all City services so that we can have more officers and resources. As Officer Dych just mentioned, we have non-working photocopiers, fax machines. We have a case management system that is 1.1 and it should be 4.0, and it breaks down regularly at 3 o'clock in the afternoon, stopping us from doing our work as probation and parole officers.

So I'm asking that you guys, City Council here, fully fund everything so that we can better do our jobs and help the citizens of Philadelphia.

Thank you.

(Applause.)

COUNCILWOMAN BROWN: Is Mr. Bateman still with us?

If we could please invite Linda Montgomery to the witness table, and if there are others who wish to testify, please raise your hand and proceed to the witness table.

Could Mr. Gamble come back? I do have a question.

Mr. Gamble.

(Witness approached witness table.)

COUNCILWOMAN BROWN: Thank you for your informative testimony. Now, you are in what department? You're not juvenile probation at Family Court.

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MR. GAMBLE: Adult Probation and Parole, IP House Arrest Unit.

COUNCILWOMAN BROWN: And that's located where?

MR. GAMBLE: 1401 Arch Street.

COUNCILWOMAN BROWN: And you report to what City department? The DA's Office, or help me out.

MR. GAMBLE: Report to the court system, First Judicial District.

COUNCILWOMAN BROWN: Okay. All right, then. That answers my question. Any interface with CBH, Community Behavioral Health, or DBH?

MR. GAMBLE: Yes. With our caseload of IP House Arrest, we deal with case managers in trying to get our people into drug treatment as well as having them do their community service as well as the house arrest.

COUNCILWOMAN BROWN: Okay, then. That is helpful. Thank you very much.

MR. GAMBLE: You're welcome.

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COUNCILWOMAN BROWN: Please proceed. State your name for the record and proceed with your testimony.

MS. MONTGOMERY: My name is Linda Montgomery. I'm from South Philadelphia and I'm here to talk about the AVI tax, like everybody else.

As a resident of South Philly -- and I live up a little street, and I moved in about 25 years ago. We live up a little street. So we only have one side of the street of parking. When it snows, the City doesn't clean our street. When it's icy, we don't get trash pickup. We clean our own streets, and the City doesn't do much for us. As a matter of fact, because the houses up our street are almost a hundred years old, the under pipes are all breaking, and it just cost me $6,000 to fix the old pipes in my house. And the City wants to raise my taxes when it's costing me a fortune just to maintain my house.

So I'd like the City to look

over that AVI and see the reason for it. Also, the homestead rebate, how much do we get out of that? There's no formula on that at all that I've seen. I know it's been cut from 30,000 to 15,000, but who gets what? Is there a formula for how much everybody gets?

My taxes under the AVI formula will be doubled, and when there is -- I live right down the street from the stadium, and when there's a football game going on, baseball game going on, our streets are just flooded with traffic, can't get through. So I don't think the City is doing anything for me but raising my taxes. And I'm a senior citizen, and I barely get $1,200 a month in Social Security, and raising this taxes will be a real big hardship for me. And the City is not raising the tax credit for senior citizens to get a home rebate. That's staying the same. They froze that, I think, at $31,000. And the federal government -- the state government also froze their ceilings too.

So we're just not getting anything out of it, and pretty soon I'm going to get thrown out of my house if this AVI goes through. I hate to pay 25 years of mortgage, plus all the expenses of upkeep of my hundred-year-old house to pay this AVI.

That's all I have to say.

COUNCILWOMAN BROWN: Thank you for your testimony.

(Applause.)

COUNCILWOMAN BROWN: Please proceed. State your name and proceed with your testimony. Please try to honor the clock.

MS. LOMAX: Hi. My name is Carol Lomax. I'm also here to talk about AVI.

First of all, it's a law passed. All laws are designed to have technical language and plain language. There's no plain language in this technical writing. Also, the formula is a basic math formula, but they all claim to make it seem like it's so phenomenal that no one can understand it, but yet no one is able to break it down where people can understand it, and all mathematicians know there's always a simplified way to break it down in plain.

Two, it's unfair to the citizens who work in the City who are also City workers who have not had a contract in five years, but yet still we're required to pay these increases in our home taxes also. We're getting an increase in the water bill. The Water Department can't even explain the increase in the water bill, but yet we're City workers. We should be trained.

First of all, when you come up with these things, whether it's state law, city law, the formula needs to be changed. The formula needs to be re-looked into again and really see is the formula following the basic law. And also, as the lady stated, they are comparing it with suburban and city life. They are two different animals and you have a different class of citizen.

And, two, where are the revenues going? Is there a distribution apportioned? Because you see our schools are closing and everything else. Are there going to be proportionate saying where the share of this increase in revenue is going?

All I can see right now is our city has been constantly under construction, but the damage has been done. We hire outside contractors who don't even know to understand the City. And the same thing I feel as though with these AVI taxes, you're hiring people who don't know how the City of Philadelphia works as far as the neighborhood community. And also as being a City worker, District Council 33 meeting, we need a contract.

So that's all I got to say. Thank you.

(Applause.)

COUNCILWOMAN BROWN: Thank you for your testimony.

Thank you for your testimony.

Good evening.

MR. SILVA: Good evening. My name is Candido Silva, Jr.

President Darrell Clarke and City Council members, I'm here on behalf of the City workers as well as charter schools. I just got an alarming phone call. They're just about ready to shut down one of the charter schools in North Philadelphia called Community Academy. I don't know what the particulars are, but I am a graduate of that school, and that school is very -- has made a big impact in my life. So I don't know what the particulars are, so I'm not going to elaborate until I know exactly what's occurring and why the CSR is intervening on shutting them down. I don't know what that means.

But anyway, on behalf of the

City workers, you know, it's hard when you actually work and you're performing your jobs to the best of your ability, giving a hundred percent to the City of Philadelphia and making sure that everything is okay, but it's bad when you're a single parent and everything is going up.

When I used to go to the grocery store, I used to take $200 every two weeks and my pantry was full. Now I take that same $200 and my pantry is one-quarter empty.

I'm unable -- I'm a single parent of three children, one 17 that goes to Franklin Towne Charter School. I have my other son that's 14 that goes to New Foundation Charter School. And I have my daughter that goes to Labrong (ph) Middle School, which is a school for the hearing impaired. So I have a child that's special need.

Being as though that I have not received a raise and all the elected officials have gotten their percentage and some of the people in upper management has gotten their, what I would like to call, the invisible quota. In the entities in some of the City departments, they have gotten their raise. I have not received mine's.

So I say to the City of Philadelphia and to the Administration of the Nutter Administration directly, his Administration belly is full, ours is empty. And it's a shame, because it looks like that we're just guppies in a pool of sharks, and what are we waiting for? To be devoured more and more?

So we have to get creative. We applied for subsidizing food stamps. I tried to apply for food stamps just so I can feed my children. I don't qualify.

Our medical coverage is going up. Our co-pays are going up. But we haven't received a raise. So how am I to maintain my special need child's mandatory -- her hearing aid is about

1,600 just to replace one, and it doesn't cover in our medical. And we continue to pay towards the medical, and the medical is not benefiting us to a certain extreme.

So I ask City Council to look deep into their hearts and do the right thing. We need help. We need to eat and feed our children. So please find it in your hearts to do the right thing.

Thank you.

(Applause.)

COUNCILWOMAN BROWN: We thank you very, very much for your compelling testimony.

This will be our final witness, as we called for all remaining voices. So you have the privilege to close out this -- help us recess this session.

MS. PERKOWSKI: Councilwoman Reynolds Brown, thank you very much. I appreciate that. My name is --

COUNCILWOMAN BROWN: Give us your name.

4/23/13 - WHOLE - BILL 120338, etc.

MS. PERKOWSKI: My name is Beth Perkowski. I'm a recreation leader for the City of Philadelphia. And, first, I wanted to say Councilpeople who are here, thank you very much for showing up and listening to us, listening to our individual causes and our individual problems. We very much appreciate your time. I understand that your time is very precious.

COUNCILWOMAN BROWN: As is yours.

MS. PERKOWSKI: Thank you, ma'am.

I wanted to ask -- just reiterate if you could please fully fund that 5 million that was projected for Parks and Recreation back in '09, we would greatly appreciate it. There are many of my colleagues who close a building at night, 9:30, 10 o'clock, and they're the only ones there. They're single-staffed buildings, and they have to walk to their cars by themselves, have to take care of programming. If there's an issue going on in one section of your park and you're with your kids doing arts and crafts or in another section, you're not able to fully take care of everything, and that puts us in a compromising position. More importantly, that puts the kids that we're with in a compromising position, because we're faced with do we stay with our charges or do we assess the situation and take care of what needs to be taken care of.

Another thing that we're faced with, many of us had full-time maintenance workers, full-time caretakers for our buildings, and recently we've been put on -- not recently, but about two years ago, we were put on crews to where we have caretakers come by sometimes once a week, two or three times a week, depending on the use of our center, which increases our load and increases our responsibilities and decreases the park, because it's not cared for as much as our wonderful caretakers have been taking care of it on a full-time basis.

So for those reasons and many others that were brought to you today, I would appreciate it if you could consider that.

Thank you kindly.

COUNCILWOMAN BROWN: We thank you for your testimony.

(Applause.)

COUNCILWOMAN BROWN: Certainly do.

We thank everyone for their testimony. Please be advised that this Committee will stand in recess until Wednesday, April 24th at 10:00 a.m., at which time we will reconvene in this room, 400, City Hall.

Thank you all very much, and be safe going home.

(Committee of the Whole adjourned at 8:25 p.m.)

\- - -

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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