

COUNCIL OF THE CITY OF PHILADELPHIA
COMMITTEE OF THE WHOLE

Room 400, City Hall
Philadelphia, Pennsylvania
Tuesday, March 26, 2013
10:33 a.m.

PRESENT:

COUNCIL PRESIDENT DARRELL L. CLARKE
COUNCILMAN CURTIS JONES, JR.
COUNCILWOMAN BLONDELL REYNOLDS BROWN
COUNCILMAN WILLIAM K. GREENLEE
COUNCILMAN MARK SQUILLA
COUNCILMAN KENYATTA JOHNSON
COUNCILWOMAN CINDY BASS
COUNCILMAN JAMES KENNEY
COUNCILMAN DAVID OH
COUNCILWOMAN MARIA D. QUINONES-SANCHEZ
COUNCILMAN BOBBY HENON
COUNCILWOMAN JANNIE L. BLACKWELL
COUNCILMAN DENNIS O'BRIEN

BILLS: 130178, 130179, 130180
RESOLUTIONS: 130190

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2 COUNCIL PRESIDENT CLARKE: Good morning.
3 This is a Public Hearing of the Committee of the
4 Whole regarding Bills No. 130178, 130179, 130180
5 and Resolution No. 130190. Ms. Lewis, please read
6 the titles of the bills and resolutions.

7 MS. LEWIS: Bill No. 130178, an Ordinance
8 to adopt a Capital Program for the six Fiscal
9 Years 2014 through 2019 inclusive.

10 Bill No. 130179, an Ordinance to adopt a
11 Fiscal 2014 Capital Budget.

12 Bill No. 130180, an Ordinance adopting the
13 Operating Budget for Fiscal Year 2014.

14 And Resolution No. 130190, providing for
15 the approval by the Council of the City of
16 Philadelphia of a Revised Five Year Financial Plan
17 for the City of Philadelphia covering Fiscal Years
18 2014 through 2018, and incorporating proposed
19 changes with respect to Fiscal Year 2013, which is
20 to be submitted by the Mayor to the Pennsylvania
21 Intergovernmental Cooperation Authority (the
22 "Authority") pursuant to the Intergovernmental
23 Cooperation Agreement, authorized by an ordinance
24 of this Council approved by the Mayor on January

1 3, 1992 (Bill No. 1563-A), by and between the City
2 and the Authority.

3 COUNCIL PRESIDENT CLARKE: Thank you. This
4 morning we will hear testimony from the Office of
5 Property and Assessment. Will the Administration
6 please come forth.

7 (Administration approaches table)

8 COUNCIL PRESIDENT CLARKE: Morning
9 gentleman.

10 MR. DUBOW: Morning.

11 MR. MCKEITHEN: Good morning, Council
12 President Clarke and Members of City Council. I'm
13 Rich McKeithen, Chief Assessment Officer for the
14 Office of Property Assessment, OPA. Here with me
15 today are seven members of my senior management
16 team. They are Michael Piper, Real Property
17 Deputy Administrator; Marisa Waxman, Assistant
18 Administrator; Jean Machiz, Real Property Deputy
19 Administrator; Veronica Daniel, Administrative
20 Services Director; James Aros, Jr., Real Property
21 Assistant Administrator; Kevin Keene,
22 Administrator of Mass Appraisal and Analysis; and
23 Drew Aldinger, our Legal Counsel for OPA.

24 President Clarke and Members of Council,

1 you already have my testimony. So at the risk of
2 not reading the entire thing, I will just
3 highlight some of the major points in there. The
4 assessment process is one of the major points.

5 The AVI process began with sales -- a sales
6 analysis and validation of over 86,000 recorded
7 transactions going back several years.
8 Preliminary statistics were also calculated,
9 relevant permits were checked and inspected and
10 field inspections began in the Fall of 2011.
11 Trained evaluators were deployed around the city
12 inspecting and recording all relevant property
13 characteristics into the assessment system.

14 Property evaluation models were developed
15 with thorough statistical testing and validation
16 to ensure accuracy and consistency. Income and
17 expense data was used to value large office
18 buildings and hotels. And cost information was
19 used to value various special purpose properties.
20 With an understanding that most properties were
21 not only previously inaccurately valued but were
22 also valued at an amount lower than what they
23 would sell for, most properties have seen an
24 increased assessment.

1 Because the Administration intends to
2 maintain the same amount of current tax year
3 revenue in 2014 as in 2013, the tax rate will need
4 to be significantly reduced. As a result, most
5 property owners will see a change in their real
6 estate taxes. Properties that have been assessed
7 closer to their actual value may see a decrease in
8 property taxes with significantly lowered tax
9 rates. While properties that were relatively
10 underassessed will have an increase in property
11 taxes.

12 I will also talk to you about the First
13 Level Appeal Process briefly because I know that
14 is something that we had discussed in several
15 meetings. So recognizing the potential for
16 increase assessment appeals, the Office of
17 Property Assessment has amended the appeal process
18 to allow property owners to have a First Level
19 Review with the evaluator of record to discuss why
20 they feel the value of the property is not
21 correct.

22 The OPA has received approximately 16,500
23 First Level Review Requests so far with more
24 expected closer to the March 31 deadline. Those

1 properties that did not receive their assessment
2 notice within the initial mailing will have 30
3 days from when they received their notice to file
4 a First Level Review Request. Property owners who
5 submitted a First Level Appeal Request will
6 receive a letter some time in April from the
7 Office of Property Assessment acknowledging their
8 receipt of their request.

9 The OPA will work through this spring and
10 summer to address the request and will notify the
11 property owner of the determination. The goal is
12 to get the First Level Reviews addressed in a
13 timely manner to provide the property owner with
14 enough time to move on to a formal appeal. If the
15 owner is not satisfied with the outcome of the
16 First Level Review, they can formally present
17 their case to the Board of Revision of Taxes also
18 known as the BRT. And then if not satisfied with
19 the BRT ruling, a legal petition can be filed with
20 the Court of Common Pleas.

21 The budget that the Office of Property
22 Assessment is requesting will allow the Department
23 to ensure that it reaches its ultimate goal of
24 fair and equitable assessments that represent true

1 market value using methodologies that follow the
2 industry standards.

3 My staff and I are now happy to answer any
4 questions that you may?

5 COUNCIL PRESIDENT CLARKE: Thank you.

6 Mr. Dubow?

7 MR. DUBOW: No. I don't have any
8 testimony.

9 COUNCIL PRESIDENT CLARKE: Thank you.

10 Real quick, I only want to ask a couple of
11 questions.

12 When you talk about the sales data recently
13 from the past five years that was used for
14 analysis and ratio studies, what is the method
15 behind using the past five years given the
16 constant fluctuation within the real estate
17 market.

18 MR. MCKEITHEN: Sure. We used five years
19 because we want to get a healthy statistical
20 sample of properties all throughout the city. We
21 have the city broken down -- and I am speaking
22 residentially. We have the city broken down into
23 various use types. For example, row homes, twins,
24 free standing residential single family homes.

1 So, to get a healthy enough sample of all
2 of those types of properties and all the areas
3 across the city, you have to, you know, go back
4 several years and, you know, make sure you get
5 that. We time adjusted the sales, though, to
6 account for any fluctuations in the market. And
7 that's pretty standard in our industry.

8 COUNCIL PRESIDENT CLARKE: Okay. I want to
9 ask you a quick question about an area, well,
10 several areas within parts of my district, if I
11 can kind of localize my questions.

12 Where there is significant numbers -- and I
13 will tell you where.

14 Francisville is an example. There is
15 significant number of, over the years, affordable
16 housing built and, actually, over the last ten
17 years. Approximately, 300 rental and residential.
18 And then there were a significant number of
19 existing residents, primarily row home community,
20 people been there a long time. And here recently
21 there have been a number of new housing starts, a
22 whole of infill construction, new construction
23 throughout.

24 So I am assuming as a result of the new

1 construction, because it clearly can't be because
2 of the affordable housing that was built and the
3 existing neighbors/residents of that particular
4 area, the existing residents' values are going
5 through the roof.

6 So in a case of one individual, we have a
7 person who in the prior year was valued around
8 \$40/45,000 -- three-story row home, Councilman?
9 Three-story row home. And now she gets an
10 assessment and it's now --

11 COUNCILMAN GREENLEE: 455.

12 COUNCIL PRESIDENT CLARKE: \$455,000. And
13 there were no recent sales of existing housing
14 stock, meaning a comparable home to that
15 particular individual. An older home that with no
16 improvements, basically -- I don't want to say the
17 original bathroom, but you get the point.

18 How does that happen? I mean, how do you
19 calculate that that particular property is now
20 worth \$455,000?

21 MR. MCKEITHEN: Sure. The residential
22 properties are valued based on modeling. What
23 happens is that we'll take what's typical -- a
24 typical property in any particular area, and we

1 will see exactly what it would sell for and what
2 different attributes are tied to that particular
3 property whether it has central air; whether it
4 has -- in some of the neighborhoods, parking is
5 big; whether it has a garage or a driveway; or
6 whether the area that it was built. All these
7 various factors.

8 If a basic home will sell for X amount,
9 then a property that may be better than that
10 particular basic home is predicted to sell for a
11 different amount. That is sort of the whole way
12 that the model works. Once again, we try to get
13 an ample enough -- an ample amount of sales for
14 properties that are in each category and in each
15 condition and things like that. But often times,
16 you won't have enough. And so, the model will
17 predict what they -- what the model thinks that a
18 value should be.

19 COUNCIL PRESIDENT CLARKE: So, you're
20 predicting that the property should be sold if it
21 sells --

22 MR. MCKEITHEN: Right.

23 COUNCIL PRESIDENT CLARKE: -- for 455? How
24 is that fair to the property owner who --

1 MR. MCKEITHEN: The whole thing behind
2 assessments of mass appraisal is that you know you
3 are not going to get sales of all of the
4 properties throughout the city. What you are
5 trying to do is try to determine what a property
6 would sell for if it were to sell on an open
7 market.

8 Now, in all reality --

9 COUNCIL PRESIDENT CLARKE: You're basically
10 speculating.

11 MR. MCKEITHEN: And that's what -- that's
12 what is done in our field, you know.

13 COUNCIL PRESIDENT CLARKE: Let me ask you
14 -- I don't mean to cut you off.

15 You think it's -- I shouldn't use the term
16 "fair", but I am sure this person would say
17 fair -- that your speculation on what that
18 person's property would sell for at some point in
19 time, but what that person is now required to pay
20 in terms of taxes is not speculative, it's
21 actually real dollars.

22 How does that -- I mean, I don't see how
23 that's fair.

24 MR. MCKEITHEN: Well --

1 COUNCIL PRESIDENT CLARKE: If you don't
2 have the ability to get it comparable for that
3 particular property so you can say, well, that
4 property will say for 455.

5 MR. MCKEITHEN: Right. It's -- it's --

6 COUNCIL PRESIDENT CLARKE: But you're
7 basically speculating that it will sell. And
8 you're now going to tell this lady, you know what,
9 we're speculating that this is what it's going to
10 sell for. And I guarantee she has no intention of
11 moving unless we force her out.

12 MR. MCKEITHEN: Right. We're predic --

13 COUNCIL PRESIDENT CLARKE: She now has to
14 pay in real terms and real dollars based on
15 speculative costs.

16 MR. MCKEITHEN: We're predicting that the
17 property if it would sell would sell for a certain
18 amount. Now, unlike California where the actual
19 sale price is what the people pay up until the
20 property sells again, Pennsylvania is based on a
21 model that is pretty much constant or consistent
22 throughout the country where you are trying to
23 predict what a property would sell for.

24 But one thing I would like to point out --

1 COUNCIL PRESIDENT CLARKE: So, it's not
2 based on comps?

3 MR. MCKEITHEN: Yeah. It's based on comps.
4 All of that is in the model. The model --

5 COUNCIL PRESIDENT CLARKE: I am trying to
6 understand in laymen's term. You're saying that
7 there's no comps -- I'm saying there is no comps.
8 Am I -- for people that live there, they live
9 there. They --

10 MR. MCKEITHEN: Right.

11 COUNCIL PRESIDENT CLARKE: Not sell their
12 homes. You now have the opportunity to predict
13 what you think this property will sell for and you
14 can now assess that person's property.

15 MR. MCKEITHEN: In the appraisal field, a
16 property doesn't have to sell for a certain amount
17 in order for a estimate of value to be generated
18 on it.

19 For example, you don't have to have a
20 property of 5,000 square feet sell in a
21 neighborhood if you have sales of smaller
22 properties in that same neighborhood that are
23 similar in style and condition to the actual
24 subject.

1 So, what you're doing is you're looking at
2 comparables that have sold. And that's what I
3 meant by some of the other properties in the area.
4 And then you are applying that rationale to
5 properties that haven't.

6 For example, the subject property that
7 we're discussing -- but you may not see a sale.
8 Just because you don't see a sale for 400,000 in
9 the neighborhood doesn't mean that when a property
10 is compared to others that have sold, that may be
11 in lesser condition, that may be smaller, that may
12 not have as many amenities that the subject
13 property wouldn't sell for that.

14 COUNCIL PRESIDENT CLARKE: The new
15 properties -- the properties that are comparably
16 assessed are new construction. I mean, all the
17 properties that are currently going on in
18 Francisville are new construction. They are tax
19 abated, by the way, so those people don't have to
20 be concerned with the new numbers. There is no
21 comparables to that lady's house.

22 Now, let me ask you a question since you
23 are speculating. If a property sells a couple
24 years down the line, because these people might

1 say, you know, I can't afford to live here and the
2 property sells. Once the purchaser and the
3 realtor goes in the house and realizes this is
4 original bathroom and original pipes and say,
5 well, this property is really in that great a
6 shape. Best case, I would give you \$200,000 for
7 that, would that person now be able to recapture
8 the taxes that they paid in prior years based on
9 your speculative assessment?

10 MR. MCKEITHEN: No, they would not. But --

11 COUNCIL PRESIDENT CLARKE: So you get
12 the --

13 MR. MCKEITHEN: Here's my --

14 COUNCIL PRESIDENT CLARKE: The City gets to
15 keep that money. She was basically overpaying for
16 that property.

17 MR. MCKEITHEN: Here is the process that we
18 set up for an example like that. That person
19 needs to easily file a First Level Review and let
20 us look at it, and then we can make any adjustment
21 that's necessary.

22 COUNCIL PRESIDENT CLARKE: What are you
23 going to say? You just gave me your basis for
24 your calculation on the speculative assessment.

1 MR. MCKEITHEN: Predicted. Predicted
2 assessment.

3 COUNCIL PRESIDENT CLARKE: Predicted, okay.
4 I am just saying --

5 MR. MCKEITHEN: Yes.

6 COUNCIL PRESIDENT CLARKE: You know,
7 tomatoes/tomahtoes.

8 She's going to come in and say, well, I
9 don't think my property is worth this much. You
10 say, well, we predicted based on some future sales
11 that this is worth --

12 MR. MCKEITHEN: Then let us look at it.

13 COUNCIL PRESIDENT CLARKE: What do you do
14 on earlier review? What do you do different?

15 MR. MCKEITHEN: What is going to happen is
16 that she will come in with the First Level Review.
17 We will make an appointment, go and see it. If we
18 see things where we don't think and agree with her
19 that we don't think it would sell for that much,
20 we will make an adjustment to what we think it
21 would sell for.

22 COUNCIL PRESIDENT CLARKE: Based on what?

23 MR. MCKEITHEN: Based on our knowledge of
24 the market and looking at -- relooking at sales in

1 the area and looking at her property.

2 COUNCIL PRESIDENT CLARKE: But there is no
3 sales in the area. No comparable sales, that's
4 why you're speculating.

5 MR. MCKEITHEN: Once again you always --
6 you don't always have the best comparable. But
7 you have comparables because when you don't have a
8 property that sells on a block, you have to use
9 what you have in the appraisal field. So what you
10 are doing is, you are comparing what has sold and
11 then making adjustments -- making adjustments to
12 put a value on properties that haven't sold.

13 For example, we may look at some properties
14 that sold for a lesser amount and say, okay, well
15 that average sale price is this. We don't think
16 that she should be that much from the average
17 based on what we saw in her house. We will look
18 at the condition, you know, all the original
19 amenities, things like that. Then we will
20 re-categorize her property probably based on
21 condition. And then see what other sales we have
22 that will be more applicable to her house.

23 COUNCIL PRESIDENT CLARKE: In potentially
24 another neighborhood.

1 MR. MCKEITHEN: As close as we can come to
2 the subject property.

3 COUNCIL PRESIDENT CLARKE: Okay. All
4 right. I'm not going to dominate the conversation
5 on this one. Because all of those -- I'm just
6 talking about one particular person. But all of
7 the existing residents in the -- I want to thank
8 the Administration for sponsoring one of its AVI
9 meetings in the neighborhood. I believe they all
10 filed for early review.

11 MR. MCKEITHEN: Okay.

12 COUNCIL PRESIDENT CLARKE: We will be
13 monitoring the response for those particular
14 people that are going through the process.

15 MR. MCKEITHEN: Sure.

16 COUNCIL PRESIDENT CLARKE: Chair recognizes
17 Councilman Greenlee.

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

20 Good morning.

21 MR. MCKEITHEN: Good morning.

22 COUNCILMAN GREENLEE: Just follow up very
23 briefly on what the Council President was saying
24 because I know the property very well. I've been

1 in it numerous times. I know the lady that owns
2 it. And I guess I was going to ask about the
3 First Level Review.

4 My first question is just using that as an
5 example, isn't one of the things that you talked
6 about is doing the drive-by, I think they call it,
7 to kind of look at the properties? To kind of get
8 a feel --

9 MR. MCKEITHEN: Field inspections, yes.

10 COUNCILMAN GREENLEE: Okay. The only thing
11 I will say is I don't know how anybody could have
12 looked at that property and come up with that kind
13 of price based on, as the Council President said,
14 the sales in the area. There was nothing sold
15 that either was new construction or totally
16 rehabbed property.

17 You know, now she's put in for that review,
18 so I guess we will have to see where it goes. I
19 just -- you almost gave -- not you, but the
20 Department gave that woman a heart attack because
21 she just said there is no way in the world I can
22 pay these taxes.

23 MR. MCKEITHEN: Once again, when you're
24 doing mass appraisal and you are in areas that are

1 in transition like that, you can have some
2 properties that may fall out of the normal --
3 normal occurrence, so that's why we have this
4 process. You know, she can easily get it adjusted
5 if, in fact, we see it that way.

6 COUNCILMAN GREENLEE: All right. Well,
7 getting into the First Level Reviews, my
8 understanding is that you haven't made any
9 decisions on anything yet? You are waiting until
10 after the 31st?

11 MR. MCKEITHEN: No. The way we wanted to
12 address the First Level Review is we have -- we
13 suspect a lot of them will be filed in certain
14 areas. So, it's easier and more efficient if we
15 get them all in and see exactly what the common
16 themes are and then address them at one time as an
17 area. That way we can march through the area at
18 one time. We can contact taxpayers. I was going
19 to work through some of the community groups and
20 let them know when we will be out in the areas and
21 things like that.

22 I don't want to -- if I worked them
23 piecemeal in some of these areas that are most
24 difficult, I don't want to give different results

1 to different individuals. So, by the 31st we will
2 have more than enough time to sort of itemize them
3 all out and break them out into different areas
4 and then address them accordingly.

5 COUNCILMAN GREENLEE: Okay. I just thought
6 you know -- I think you say in your testimony
7 16,500 already. It's human nature, a lot of
8 people putting them in at the last minute. I know
9 you have this target date of August. That sounds
10 kind of challenging if you really -- especially,
11 like, given this one example, I think you would
12 want to look at this property.

13 MR. MCKEITHEN: Yeah.

14 COUNCILMAN GREENLEE: You want to go in and
15 see the -- I think it's the same walls that have
16 been up since 1945 and things like that.

17 MR. MCKEITHEN: Yeah. I mean, that's --

18 COUNCILMAN GREENLEE: I am sure there's in
19 lots of areas like Point Breeze, there is probably
20 a lot of that, too.

21 MR. MCKEITHEN: That is why I want to
22 address them en mass like that. Because I can go
23 through all of, for example, Point Breeze at one
24 time. I can go through area that is -- has a

1 consistent problem at one time and make the
2 adjustments.

3 COUNCILMAN GREENLEE: Okay. I think you
4 said and you told me before that when they send
5 out the results of the First Review, it's going to
6 be basically just a yes or no and not put any kind
7 of -- broken down into maybe category or reason or
8 anything like that.

9 MR. MCKEITHEN: Yeah. It's called a
10 Decision Letter. The Decision Letter is a form
11 letter that let's you know that we looked at your
12 case and what our decision was, and then what
13 your -- what you can do from that point on.

14 Any taxpayer can contact us once the
15 decision letters have gone out. I would urge them
16 to. We are more than willing to talk to taxpayers
17 if they call and want to know exactly what went on
18 with their case and why we made the decision that
19 we made. To try to itemize thousands of letters
20 for each different case is pretty --

21 COUNCILMAN GREENLEE: I get that. I
22 wouldn't expect you to write a page decision on
23 each one. Maybe like you almost have the
24 application broken down in nonuniformity and

1 market value too high, assessment wrong, whatever.
2 Maybe just general categories so at least people
3 kind of know where they are coming from.

4 MR. MCKEITHEN: But, Councilman, I will be
5 honest with you. I've been in this field for a
6 long time. Even after you do that, you're still
7 going to have to have a conversation with them.
8 And realistically, it's easier for us to just draw
9 them to us to have that conversation. We will
10 have files and notes and things that we taking
11 about the property when we went to go see it.

12 COUNCILMAN GREENLEE: That goes into my
13 next question.

14 If they're not satisfied and appeal to the
15 BRT, will the BRT know your reasons? Will that be
16 part of the process?

17 MR. MCKEITHEN: Typically, when people file
18 with the BRT, we will get an opportunity to
19 comment on the case during the hearing. So at
20 that point in time, we definitely will let them
21 know what we found when we reviewed it and
22 information that we had.

23 COUNCILMAN GREENLEE: Okay. Thank you. I
24 have others, but I will go a second round.

1 MR. MCKEITHEN: Thank you.

2 COUNCIL PRESIDENT CLARKE: Comment during
3 the case with the BRT?

4 MR. MCKEITHEN: Excuse me?

5 COUNCIL PRESIDENT CLARKE: What did you
6 say? You said if the individual appeals to the
7 BRT.

8 MR. MCKEITHEN: Right.

9 COUNCIL PRESIDENT CLARKE: Then you will be
10 in a position to comment?

11 MR. MCKEITHEN: What happens is --

12 COUNCIL PRESIDENT CLARKE: Would you be in
13 there as a party to the case?

14 MR. MCKEITHEN: When you file with the BRT,
15 you have a formal hearing.

16 COUNCIL PRESIDENT CLARKE: Right.

17 MR. MCKEITHEN: Part of that formal hearing
18 process is for the BRT to question OPA and then
19 question the appellate. So, we have an
20 opportunity to comment during that.

21 COUNCIL PRESIDENT CLARKE: If asked or will
22 you proactively get engaged in all of the appeals?

23 MR. MCKEITHEN: I'm sorry, I can't hear.

24 COUNCIL PRESIDENT CLARKE: If asked or will

1 you proactively get engaged in all of the appeals
2 at the BRT?

3 MR. MCKEITHEN: Well, we typically ask to
4 be engaged, period.

5 COUNCIL PRESIDENT CLARKE: This is new for
6 all of us.

7 MR. MCKEITHEN: Oh, I'm sorry. Yeah.
8 Okay. When you file with the BRT --

9 COUNCIL PRESIDENT CLARKE: I am saying this
10 is new. Heretofore, we had pretty much the BRT
11 and that was it. This whole OPA --

12 MR. MCKEITHEN: Yes. That process hasn't
13 changed, though. When the BRT was in charge of
14 OPA, they still had the evaluator discuss and have
15 input on the case.

16 COUNCIL PRESIDENT CLARKE: I understand.
17 But they were kind of like on the same team.

18 MR. MCKEITHEN: Yes, they were. Right.

19 COUNCIL PRESIDENT CLARKE: It's a little
20 different this time.

21 MR. MCKEITHEN: Right. So what happens now
22 is that -- and Drew Aldinger our attorney normally
23 presides over the cases for OPA.

24 The BRT members will ask or the Chairperson

1 will ask for comments from the evaluator.

2 COUNCIL PRESIDENT CLARKE: Okay.

3 MR. MCKEITHEN: And that's when we come.

4 We research the case because oftentimes we have to
5 have, you know, all our ducks in a row about what
6 we found. We present information to the Board
7 typically in advance of the hearing. So, we have
8 a nice smooth hearing and they have heard from
9 OPA. And then they have heard from the appellant.

10 MR. DUBOW: And that's been happening since
11 the creation.

12 MR. MCKEITHEN: That's been happening
13 since -- that happens not since then, but anywhere
14 you go that pretty much is what happens. But
15 that's been going on here for long, long time.

16 COUNCIL PRESIDENT CLARKE: I understand.
17 No I am just saying, heretofore, it was a
18 different environment.

19 MR. MCKEITHEN: Yeah. It was the same
20 entity for them both.

21 COUNCIL PRESIDENT CLARKE: It was kind of
22 the BRT --

23 MR. DUBOW: For the last few years --

24 COUNCIL PRESIDENT CLARKE: This division

1 BRT, that division --

2 MR. DUBOW: For the last two years it's
3 been separate.

4 MR. MCKEITHEN: For the last two years,
5 it's been separate.

6 COUNCIL PRESIDENT CLARKE: Okay.

7 MR. MCKEITHEN: And, you know, it's been
8 running pretty smoothly.

9 COUNCIL PRESIDENT CLARKE: I got you. I
10 just -- when I heard that, I just wanted to know
11 if it was going to be like --

12 MR. MCKEITHEN: Yes.

13 MR. DUBOW: I think to answer your
14 question --

15 COUNCIL PRESIDENT CLARKE: -- calling the
16 defense witness and the plaintiff and all of that.
17 I'm good. Okay.

18 Chair recognizes Councilman Jones.

19 COUNCILMAN JONES: Thank you,
20 Mr. President.

21 Good morning.

22 MR. MCKEITHEN: Good morning, sir.

23 COUNCILMAN JONES: This is my fourth AVI
24 butt whooping I have taken on behalf of the

1 Administration and this mapping that you are
2 doing. I want you to know that the questions I am
3 about to ask come from people from actual hearings
4 and information settings. And so, they are partly
5 mine but they are mostly the community's.

6 First one was the geo -- most people wanted
7 know about the coefficient of dispersion. What
8 that means basically to them and their house near
9 another house and there is such a deviation
10 between the two prices and how you come up with
11 this coefficient of dispersion.

12 MR. MCKEITHEN: Well, first of all, let me
13 give you a definition.

14 Coefficient of dispersion is deemed to be
15 the average absolute deviation from the median or
16 the mean. I have Kevin Keene here who is my
17 statistical person and one of my modelers. So, I
18 will call him up and he will give you more of a
19 briefing on exactly what it all means.

20 But it's the average absolute deviation
21 from the median or the mean.

22 COUNCILMAN JONES: While you do that, so I
23 can get him on the record, Mr. President, how did
24 you come up with geographical mapping areas versus

1 geographic marketing areas in business. There is
2 a geographic marketing area versus a geographic
3 mapping area. We need to -- these two questions
4 are related to the each other.

5 MR. MCKEITHEN: Sure. Sure.

6 First of all, talk about the coefficient of
7 dispersion and exactly how --

8 MR. KEENE: It's an industry --

9 MR. MCKEITHEN: Give your name and --

10 MR. KEENE: Kevin Keene, Director of Mass
11 Appraisals.

12 COUNCILMAN JONES: Move your mic closer,
13 sir.

14 (Witness moves closer to the microphone.)

15 MR. KEENE: Is that better? Is that
16 better?

17 COUNCIL PRESIDENT CLARKE: Yes.

18 MR. KEENE: The coefficient of dispersion
19 is an industry standard measure of your uniformity
20 from within -- for similar properties.

21 What it measures is if you go through the
22 sales file and compare your predicted value
23 against the value that's in your sales file,
24 what's the average -- what is the median --

1 there's a median ratio. So, they look at that
2 relationship between the sale price and market
3 value. That's called a ratio. And you calculate
4 the median ratio for whatever group you are
5 studying. Could be the whole city. Could be all
6 the properties in one area. Could be whatever
7 criteria you are using.

8 Then for each property that is sold, you
9 look at that specific ratio and measure the
10 difference between the typical ratio, which is
11 defined as the median for the coefficient of
12 dispersion, and that ratio. So, you look at --
13 basically, what it's telling you is how far off
14 are you -- in every case, how far off are you from
15 the median ratio.

16 COUNCILMAN JONES: What is an acceptable
17 deviation?

18 MR. KEENE: It depends on a number of
19 things what is acceptable or not.

20 Generally speaking, in an area like
21 Philadelphia where you have abandoned warehouses
22 and factories in the middle of residential blocks
23 and you have a wide -- a lot of homogen --
24 heterogeneous in property types, the number tends

1 to be higher than if you have a jurisdiction that
2 is all modern. You go into a neighborhood,
3 everything is built at the same time. It's called
4 cookie cutter houses, same kind of thing. It's
5 easier to do those types of properties. You tend
6 to have a lower coefficient of dispersion.

7 Our goal for AVI this year was actually
8 looking a getting a citywide number. Our
9 expectation was to get at somewhere between 16 and
10 18 percent. We thought that would have been a
11 good result. In actuality, we came in lower than
12 that. We got a lower score than that which is I
13 think to our credit.

14 But what it means when we say that -- for
15 instance, if you have a COD of 10, what it
16 basically means is -- typically, you might be
17 10 percent off. That's the easiest way to in
18 laymen's terms. If you look at any specific case
19 on average, they are going to be 10 percent off if
20 your COD is 10.

21 COUNCILMAN JONES: All right. So --

22 MR. KEENE: Hold --

23 MR. MCKEITHEN: I'm sorry. May I
24 interject, sir?

1 COUNCILMAN JONES: That's coming out of
2 their time, but go ahead.

3 MR. MCKEITHEN: Now the industry standard
4 for a city like Philadelphia, 15 is what the
5 industry states. That if you are 15 or below,
6 then you are in acceptable range. As Kevin said,
7 with all the diversity and situations we have here
8 in the City of Philadelphia, which most major
9 cities have, you know, to get that under industry
10 standard is extraordinary.

11 COUNCILMAN JONES: But --

12 MR. MCKEITHEN: And that's average for the
13 whole city, not just one particular section.

14 COUNCILMAN JONES: But however and
15 nevertheless, there are cases where we can be in
16 proximity from one GMA to another that we take --
17 when we don't have proper data where there is a
18 case for appeal.

19 In the case of Fairmount where there was no
20 comparable data, how do you derive then at a mean,
21 median or mode price? Because I had statistics,
22 too. They had it at Millersville. Go ahead.

23 MR. KEENE: Well, we don't -- the models
24 don't look at in terms of defining price. What we

1 do is define a typical property. And given what
2 the characteristics are of that typical property
3 and based on the sales, we estimate what that
4 property would sell for. And then for every
5 specific property, we take into account every
6 degree of difference from the typical property.

7 If the typical property is an average
8 condition, two-story row house in a certain
9 neighborhood, we would go to a different
10 neighborhood and adjust for the neighborhood. If
11 it's a new house, we adjust for it being a new
12 house. If it's bigger, we adjust for it being
13 bigger or smaller. There is many different
14 degrees of difference.

15 In every case, what we do is compare each
16 property to that typical property and make
17 adjustments for the differences.

18 COUNCILMAN JONES: With so many variables
19 and so many differences and so many unique natures
20 of properties and neighborhoods, it's a wild-ass
21 guess.

22 MR. KEENE: No.

23 MR. MCKEITHEN: No.

24 MR. KEENE: I would say exactly the

1 opposite of that.

2 COUNCILMAN JONES: I'm going to say it
3 because --

4 COUNCILMAN GREENLEE: Second.

5 COUNCILMAN JONES: All those in favor, say
6 aye.

7 MR. MCKEITHEN: Has a lot --

8 COUNCILMAN JONES: So, the point of it is
9 that if you have to take this time to explain it,
10 there is probably a lot of variables that the
11 average citizen is just not going to get. I mean,
12 for us to stand in front of the crowds trying to
13 explain that theory of why across the street in
14 Upper Wissahickon, for example, they are wondering
15 why in Chestnut Hill their property taxes are
16 going down versus Upper Wissahickon right across
17 the street where they are going up significantly.

18 MR. MCKEITHEN: Now, let me speak to that
19 very briefly.

20 When you talk about whether the taxes are
21 going up or going down, you have to understand
22 where we are starting from and where the property
23 assessments were in the first place. If your
24 assessments were closer to market value and then

1 we reduced the tax rate significantly, then yes,
2 your taxes would more than likely go down. But if
3 your assessment was so far out from reality and
4 then even with the reduction in tax rate, your
5 taxes still might go up.

6 I'm very leery talking about taxes going up
7 and down versus assessments because they really
8 two distinct things.

9 COUNCILMAN JONES: Okay.

10 MR. MCKEITHEN: When we talk to taxpayers,
11 naturally we don't -- we don't go into a lot of
12 heavy statistical. We talk -- we try to talk
13 basically sales. We talk comparability. We talk
14 things that we believe a regular tax person would
15 understand.

16 And so when we are talking to you guys and
17 you are asking us the procedures and everything
18 down to the nuts and bolts, we have to give it to
19 you this way because that's how --

20 COUNCILMAN JONES: I appreciate the answer.
21 It's not what I'm saying.

22 MR. MCKEITHEN: Okay.

23 COUNCILMAN JONES: I'm trying to make the
24 point that to me and maybe to you it makes sense.

1 But to the voter and the resident and the taxpayer
2 it does not. And the geographic mapping areas,
3 how did you --

4 COUNCIL PRESIDENT CLARKE: Councilman.

5 COUNCILMAN JONES: I'm done.

6 COUNCIL PRESIDENT CLARKE: The bell. We
7 will come back.

8 COUNCILMAN JONES: All right. He can
9 answer it, right.

10 COUNCIL PRESIDENT CLARKE: You can answer.

11 MR. MCKEITHEN: Oh, okay.

12 MR. KEENE: I am not sure where the term
13 "geographic mapping area" came from. We don't use
14 it. That's a misnomer. The actual term is
15 geographic market area. That's what we use.
16 Wherever that geographic mapping area came from, I
17 can't answer that.

18 MR. MCKEITHEN: Tell him how we got the
19 marketing.

20 MR. KEENE: The way that we create the
21 GMAs, it's a process where we look at -- we try to
22 define areas where if two houses are the same, we
23 expect them to sell for the same amount of money.
24 And the moment you take a property and move it

1 across the street and expect to see a difference
2 in sale price, that defines a border of a GMA.

3 Many years ago back in the year 2000, we
4 first looked at -- we're looking at how do you
5 define neighborhoods in the City of Philadelphia.
6 There really wasn't a good way to do it that was
7 based on real property value. There was
8 demographics -- there were demographic areas such
9 as census tracts, there were ZIP codes, there were
10 City Planning had a neighborhood layer. But all
11 of those were based on demographics and pretty
12 much at some degree or another they were who lives
13 there. And that's not the question when you're
14 looking at real estate value.

15 Back in the year 2000, we decided that the
16 best thing we could do is try to define -- split
17 part of the city up in areas that were based on
18 real property values where the expectation was two
19 houses. That's the definition, two properties the
20 same sell for pretty close to the same amount of
21 money. As soon as that's not true, you're in a
22 different neighborhood.

23 As of today, there are 650 GMAs, which is a
24 lot. There is a lot of opportunity there for us

1 to capture those relationships. They are reviewed
2 every year. We look at sale price per square foot
3 rates in the GMA to try to see where they are
4 changing. So if we, for instance, see that the
5 southern part of one, that the sale price per
6 square foot is going up and it no longer matches
7 with everything else that's in the GMA, we will
8 change the boundary or maybe carve out a new area
9 so that we continue to define areas of
10 comparability. Changes every year.

11 It's part of our regular assessment cycle
12 to review the neighborhoods and to look at them
13 and to make those changes in the boundaries. So
14 every year the GMA -- the GMA definitions will
15 change. They are actually drawn down to the
16 parcel level. In many cases, a lot of places
17 where you see people do this work, they always run
18 the lines up the middle of the street which means
19 you can have a property on one side of the
20 neighborhood, property on the other side of the
21 street facing a different neighborhood.

22 The way we do it, if we believe that both
23 sides of the street should be in the same
24 neighborhood but that's the boundary, we draw it

1 to the back of the parcel line. So as you go up
2 the street, both even and odd side would be in the
3 same neighborhood.

4 They are very, very precise. And it's one
5 of the features of our system that we think works
6 very, very well. Because time and time again,
7 when we put the various GMAs into the models,
8 almost all of them develop coefficients that tell
9 us that they should be treated differently.

10 In every case, there is a number of
11 neighborhoods that are similar to the base
12 neighborhood that we define. Those will not get
13 an adjustment. But in every model, there are so
14 many of the GMAs come in as coefficients where we
15 are making adjustments for two properties that are
16 the same being in different neighborhoods getting
17 different values.

18 I hoped -- does that answer your question?

19 COUNCIL PRESIDENT CLARKE: Thank you.

20 COUNCILMAN JONES: Yes.

21 COUNCIL PRESIDENT CLARKE: Thank you.

22 Thank you.

23 Chair recognizes Councilman Kenney.

24 COUNCILMAN KENNEY: Thank you,

1 Mr. President. I want the record to show that I
2 did not officially time Councilman Jones' question
3 session. I'd like to give you some freedom.

4 How many parcels, residential parcels, were
5 assessed in this process?

6 MR. MCKEITHEN: All of them. We have about
7 456,000 including condominiums. So we got a --
8 all of them were reassessed. That doesn't mean
9 that all of the values changed, but all were
10 reassessed or looked at.

11 COUNCILMAN KENNEY: How many properties
12 were actually entered?

13 MR. MCKEITHEN: What do you mean by
14 "entered"?

15 COUNCILMAN KENNEY: Opened the door and go
16 in, entered.

17 MR. MCKEITHEN: We probably have to get
18 that for you. We only go into a sample of
19 properties on each street. Some streets,
20 individuals wouldn't let us in at all. We did
21 most of our interviewing data gathering. We did
22 it at the front door for the most part with a lot
23 of the taxpayers because, you know, there are
24 issues of safety and things like that.

1 Our industry sort of moved from actually
2 walking around in people's homes unless they
3 invite you in. But we'd have to get you data on
4 that.

5 COUNCILMAN KENNEY: I mean, do you have a
6 general idea percentage-wise?

7 MR. MCKEITHEN: I would say roughly maybe
8 10, 15 percent maybe.

9 COUNCILMAN KENNEY: I purchased a few
10 houses in my day. And I never purchased one
11 without going in and actually looking at the
12 kitchen and the bathroom and the basement and
13 seeing if there is water marks on the ceiling or
14 seeing, you know, what the condition -- let me get
15 where I'm going first.

16 In these neighborhoods --

17 MR. MCKEITHEN: Well --

18 COUNCILMAN KENNEY: In these neighborhoods
19 that are experiencing these frightening
20 assessments and potential real estate tax
21 increases, you could have six, seven, eight houses
22 on the street that are brand new construction as
23 Council President Clarke described where there are
24 brand new kitchens, brand new upgrades, deck,

1 garage, balcony, you name it, and have four houses
2 on that street that have a 1965 kitchen. Those
3 two houses are not the same value.

4 MR. MCKEITHEN: Right.

5 COUNCILMAN KENNEY: And what is -- what is
6 upsetting is that we got to the point where
7 assessments were sent out to these people, as
8 Councilman Greenlee described, eventually having a
9 heart attack and knowing full well that the house
10 they've lived in for 30 years, 40 years is not
11 worth \$450,000.

12 I think part of the whole issue with
13 articulating this whole process was not having the
14 numbers available to the District Council person
15 in advance, because I assume the GMAs represent
16 some contiguous group that could be a district.
17 So that when each district was done, why was not
18 this information shared with people to say, oh, my
19 God, this is going to be a problem? I know
20 Francisville, and I know this is not correct. Or
21 I know Northern Liberties, and I know this is not
22 correct. Or I know Pennsport, and I know this is
23 not correct.

24 Why would you not, kind of, interact with

1 the District Council people and say we have your
2 things done, we see some anomalies here, take a
3 look at this and give us some feedback as opposed
4 to doing it at community meetings where people
5 have pitchforks and torches?

6 MR. DUBOW: We really -- as soon as the
7 information was ready, we really did share it. It
8 wasn't ready long before we sent it out. It's not
9 like we had the information, held it for a couple
10 months and then sent it out.

11 COUNCILMAN KENNEY: Well, I mean, when we
12 were going through last year's delay, the numbers
13 kept changing. That's one of the reasons why
14 there was a delay. We started at 100 or 120
15 million. We can argue that number, but it kept on
16 decreasing based on what was coming in.

17 So, stuff was coming in, but I don't
18 think -- maybe I missed something. But I don't
19 think District Council people were brought in
20 early in the process to say this -- these
21 neighborhoods in your particular district could be
22 problematic. Let's figure out what the anomaly is
23 and let's try to address it before the horse gets
24 out of the barn and then we get into arguments of

1 no tax collections and arrearage and people being
2 deadbeats and all the other stuff.

3 I mean, now the issue spins out of control
4 so it's hard to get it back into a normal
5 conversation.

6 MR. DUBOW: We did not have assessments
7 done last year.

8 COUNCILMAN KENNEY: How are the numbers
9 changing? How were the aggregate amounts
10 changing?

11 MR. DUBOW: The aggregate numbers were
12 based on estimates. Some of them down by
13 Council's outside consultant.

14 COUNCILMAN KENNEY: Right.

15 MR. DUBOW: They weren't based on actual --

16 COUNCILMAN KENNEY: Did you guys do any
17 estimates at all?

18 MR. DUBOW: Huh?

19 COUNCILMAN KENNEY: The Administration do
20 any estimates?

21 MR. DUBOW: We gave you -- last year around
22 this time, we gave you a scenario that said if
23 the -- if the residential property assessments
24 were the same -- generate the same amount of tax,

1 what would the rate be. We had a rate. I think
2 people extrapolated from that to say, here is what
3 the total value would be. We didn't do that
4 extrapolation, but I think that is where that
5 larger number came from.

6 COUNCILMAN KENNEY: The meetings I have
7 attended with OPA or with council people, there is
8 a continual discussion of where it's going to take
9 us a couple years to get this right. We recognize
10 there are problems and mistakes and anomalies
11 right now as we sit here, but it's going to take a
12 couple years -- two, three years to get it right.

13 Why aren't we waiting till it's right as
14 opposed to trying to impose what we have agree in
15 some areas are wrong?

16 MR. MCKEITHEN: Well, based on our
17 industry, we don't think that it's wrong overall.

18 Once again, the 13.9 COD sort of speaks to
19 the fact that and with the -- which is within
20 industry standard that your assessments citywide
21 overall are fine. Yes, it's natural. And I've
22 been in this business for a long, long time. It's
23 natural to have -- especially when you have never
24 done a reassessment like this ever before, it's

1 natural to have areas that are going to be more
2 challenging that you are going to need additional
3 information. And that's why we have this First
4 Level Review process that will help us out. And
5 you will need to see more sales data and things
6 like that. But to say that we should wait several
7 years from now is --

8 COUNCILMAN KENNEY: I didn't say several.

9 MR. MCKEITHEN: Well, I think --

10 COUNCILMAN KENNEY: I didn't make up the
11 time. I didn't make up the years.

12 MR. MCKEITHEN: Okay.

13 COUNCILMAN KENNEY: The years we talked
14 about in meetings, I think you said it's going to
15 take --

16 MR. MCKEITHEN: Yeah. I said for
17 perfection.

18 COUNCILMAN KENNEY: Well, we like
19 perfection.

20 MR. MCKEITHEN: Well, perfection which --

21 COUNCILMAN KENNEY: Perfection is a goal.

22 MR. MCKEITHEN: -- you may not never really
23 obtain. I'm talking perfection when I make that
24 statement. It will take you a little longer. I

1 think you have a good reassessment right now. You
2 are within industry standard. You have come a
3 long way. We have come a long way. To say that,
4 you know, you want to wait till it's absolutely
5 perfect, I think that --

6 COUNCILMAN KENNEY: No. I didn't say I
7 want to wait until it's absolutely perfect.

8 MR. MCKEITHEN: Okay. Well --

9 COUNCILMAN KENNEY: I said that if we had
10 more interaction, more engagement and more
11 conversation with District Council people and this
12 process, we wouldn't be in the contentious
13 situation we're in today. That's my only
14 position.

15 MR. DUBOW: And one other point about you
16 getting from the 13.9 percent and bringing that
17 coefficient dispersion down, we are much, much
18 more accurate than the old system.

19 COUNCILMAN KENNEY: The old system,
20 that's --

21 MR. DUBOW: So, staying with the old system
22 would be unfair.

23 COUNCILMAN KENNEY: I'm not saying stay
24 with the old system. What I'm saying was, give

1 the District Council people the opportunity to
2 bring their people where they got to be before
3 they have go to a mass meeting of 400 people and
4 everybody gets screamed at, where we can have
5 discussions in advance before the stuff went out.
6 Before the stuff went out, that's all.

7 MR. DUBOW: I thought you were saying --

8 COUNCILMAN KENNEY: Life would be much
9 easier --

10 MR. DUBOW: -- earlier why not wait
11 until --

12 COUNCILMAN KENNEY: Life would be much
13 easier if we communicated more, but it doesn't
14 seem to be the case. And guess what, I take --
15 I'm hearing it, but I am At Large. Poor District
16 Council people that are hearing it, the ones that
17 are impacted are hearing it. And I don't think
18 it's fair to them that they got the information
19 about the same time people got their assessments
20 mailed to them.

21 Thank you, Mr. President.

22 COUNCIL PRESIDENT CLARKE: Thank you,
23 Councilman. Real point, quick note.

24 With respect to the conversation about the

1 references to the areas, the earlier reference
2 areas by Councilman Jones, I believe on the
3 website it does say geographical mapping areas not
4 market area.

5 MR. MCKEITHEN: That's not a problem.

6 MR. DUBOW: We will fix that.

7 MR. MCKEITHEN: We will fix that.

8 COUNCIL PRESIDENT CLARKE: Okay. I just
9 wanted -- Councilman was referencing something
10 that he's actually seen. To the gentleman to your
11 left --

12 MR. MCKEITHEN: It's the same -- everybody
13 understands the concept, though.

14 COUNCIL PRESIDENT CLARKE: I understand.
15 But the Councilman was corrected by your staff
16 member and --

17 MR. DUBOW: We will correct that.

18 COUNCIL PRESIDENT CLARKE: Thank you.
19 Thank you.

20 Chair recognizes Councilman Oh.

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

23 Good morning, Mr. McKeithen.

24 MR. MCKEITHEN: Good morning.

1 COUNCILMAN OH: And Mr. Dubow and whomever.

2 So, I have kind of questions along this line.

3 That is, I think everybody is for fairness
4 in taxes. I think the issue is, one, the level of
5 accuracy. And the second is the perception by the
6 people that we are implementing these assessments
7 in a -- in a fair and an intelligent and
8 reasonable manner.

9 So could I ask you, when will you complete
10 the assessments? I think there is 500 more
11 notices to go out.

12 MR. MCKEITHEN: 428, I believe, are still
13 in the process of being mailed.

14 COUNCILMAN OH: When will you certify the
15 whole -- the numbers?

16 MR. MCKEITHEN: Those numbers will be
17 certified by March 31.

18 COUNCILMAN OH: Who certifies them?

19 MR. MCKEITHEN: The jurisdiction. So we
20 will certify --

21 COUNCILMAN OH: OPA?

22 MR. MCKEITHEN: OPA. And so, after we have
23 reached that date of March 31, we will consider
24 the assessments to be certified.

1 COUNCILMAN OH: Okay. In your budget
2 request for the Fiscal Year 2014, you have -- you
3 have identified \$13 million roughly and a
4 reduction in your budget request of \$249,000; is
5 that accurate?

6 MR. MCKEITHEN: Right.

7 COUNCILMAN OH: Okay. Then we did hear
8 yesterday that the Administration is requesting
9 \$1.7 million for your assessment efforts.

10 Can you explain the difference in the money
11 amounts?

12 MR. MCKEITHEN: Sure. The reduction in the
13 200 -- I believe it's \$249,000 was a reduction in
14 some of the personal service contracts things that
15 we had. When we talked yesterday about the \$1.7
16 million, that was basically the personal service
17 contracts that we are looking to use for things
18 like consultants to do various things for us.

19 COUNCILMAN OH: So currently, would that be
20 the \$2 million, \$2.3 million that you requested
21 for Fiscal Year 2014?

22 MR. MCKEITHEN: I'm sorry, sir.

23 COUNCILMAN OH: Personal services or
24 consulting contracts are currently in your request

1 for \$2,300,000; is that correct?

2 MR. MCKEITHEN: Right.

3 COUNCILMAN OH: So, you are going to
4 increase those personal service or professional
5 services by an additional \$1.7 million.

6 MR. DUBOW: Councilman, the difference
7 between the two numbers, the 1.7 roughly is the
8 change from the original appropriation. The
9 \$250,000 reduction is the change from what we
10 estimated obligations, which is after the -- after
11 whatever changes happened this year. So, that is
12 the difference between the two numbers.

13 COUNCILMAN OH: So I guess my question is,
14 Mr. McKeithen, when you made a budget request, you
15 actually had a decrease from the prior year. And
16 it would indicate that work has been wrapping up.
17 And now there's a request for an additional \$1.7
18 million, which would indicate there's a lot more
19 work to be done.

20 MR. MCKEITHEN: Well, once again, the
21 \$249,000 in --

22 COUNCILMAN OH: Well, let's skip the
23 \$249,000 reduction. Let's say that you made a
24 request for 13 million. Now we are -- not you,

1 but the Administration has notified us they would
2 like another 1.7 million to be appropriated for
3 your efforts.

4 MR. MCKEITHEN: Right.

5 MR. DUBOW: So again, just to repeat, there
6 was the 1.7 million from the original budget. In
7 the transfer ordinance, there is some added
8 appropriations.

9 COUNCILMAN OH: Right.

10 MR. DUBOW: The \$250,000 reduction is
11 against what the number will be once those items
12 are added.

13 COUNCILMAN OH: Understood. What is the --
14 what is the money for, though? I mean, I
15 understand the dollars. I see the numbers.

16 What I'm saying is, if Mr. McKeithen has
17 kind of provided a budget request and indicating
18 that this is all the money he needs and the
19 assessments are about to be certified and we are
20 hearing that there is additional work to be done
21 and ensuring accuracy of these assessments, and
22 then the Administration is requesting another \$1.7
23 million that Mr. McKeithen did not, to my
24 understanding request, it would indicate that

1 somebody did not accurately project the amount of
2 work that was needed to be done with these
3 assessments.

4 I could be wrong. But if I'm wrong, please
5 let me know.

6 MR. DUBOW: Well, yes. I mean, what you're
7 looking at -- not to say, Councilman, you're
8 wrong.

9 COUNCILMAN OH: I can be wrong. I said it
10 first.

11 MR. DUBOW: You can be, but I don't like to
12 say it, though.

13 COUNCILMAN OH: Okay. What am I wrong
14 about here?

15 MR. DUBOW: There are two different
16 comparison points. One was the original budget.
17 And we had asked to add to the original budget
18 through transfer ordinances.

19 COUNCILMAN OH: Right.

20 MR. DUBOW: As the year went on, we saw
21 there were additional needs. But now compared to
22 what we spent in '13, we're asking for a little
23 bit less than '14. And the biggest change, the
24 biggest reduction is we spent a lot of money this

1 year on educating people about the Homestead
2 Exemption because it was something new. We won't
3 be needing to spend as much next year.

4 COUNCILMAN OH: Okay. I'd like to just
5 point out that we in Council have to set a millage
6 rate by May 30. The issue of educating people,
7 making changes, reviewing things, it's hard enough
8 hitting a moving target. If there is going to be
9 this much money spent, I'm not confident about the
10 reasonableness for us to set a millage rate with
11 moving numbers.

12 MS. RHYNHART: Just -- Rebecca Rhynhart,
13 Budget Director.

14 Just to be clear on the point, the 1.7
15 million of what we are calling additional request
16 is included in what Richie is presenting to you as
17 his proposed 14 budget. Yes. It's just two
18 different ways to look at the numbers. The
19 additional 1.7 as Rob said -- Rob Dubow said was
20 the difference from the Fiscal '13 original
21 budget.

22 Then throughout Fiscal '13, a few months
23 ago, we realized we needed to spend more money in
24 the current year, so we put more money in the

1 current year budget as well through a transfer
2 ordinance that went to Council. So, the 1.7 is
3 included in Richie's estimate. Before -- if we
4 didn't have for the 1.7, you would have seen a
5 \$1.9 million reduction basically in Fiscal '14, if
6 that helps clarify.

7 MR. DUBOW: And the other thing, too, this
8 will become clearer, I guess, Thursday the budget
9 detail is available.

10 MS. RHYNHART: Right.

11 MR. DUBOW: Once you see budget detail,
12 this will be a lot clearer. It's not -- it's not
13 a moving target.

14 COUNCILMAN OH: I am going to end with this
15 because I don't want to take up more time.

16 But I will say that either or whether there
17 was a 1.7 difference in the opinion of the chief
18 assessor as to what was need to fund accurate
19 assessments whether it was done now or later, 1.7
20 million was added where it was not.

21 MR. DUBOW: It was actually done earlier.

22 COUNCILMAN OH: Earlier. Okay. Thank you.

23 COUNCIL PRESIDENT CLARKE: Thank you,
24 Councilman.

1 Chair recognizes Councilman Johnson.

2 COUNCILMAN JOHNSON: Thank you, Council
3 President. Just a couple questions.

4 Richie, thanks for being here today, as
5 well.

6 How you doing, Rob?

7 MR. MCKEITHEN: Thank you for having me.

8 MR. DUBOW: Good. How are you doing.

9 COUNCILMAN JOHNSON: Well.

10 One, following up on two requests from
11 constituents of mine, this question is directed to
12 Keith -- to Richard, excuse me, regarding Center
13 City Residents Association and their coalition of
14 groups working with them as well as the Crosstown
15 Coalition of Taxpayers. Both sent letters to my
16 office stating that at a series of public meetings
17 around AVI, that OPA and the Administration
18 committed to providing a disc of data that was
19 collected. I think the cost is \$400. And at this
20 particular time, they haven't had a response from
21 OPA with this disc of data collected.

22 So, one, can you follow up on that?

23 MR. MCKEITHEN: Sure. We have several
24 discs going out -- CDs going out today.

1 COUNCILMAN JOHNSON: Today?

2 MR. MCKEITHEN: I believe some may have
3 gone out yesterday evening, but we have several
4 that are going out today.

5 COUNCILMAN JOHNSON: Okay. So one, can you
6 make sure my office get a copy of it just for the
7 record.

8 MR. MCKEITHEN: Sure.

9 COUNCILMAN JOHNSON: And two, in terms of
10 your process, what I've been asked when I go to
11 different community meetings, will you be willing
12 to provide the formula that you are using to
13 assess these properties?

14 Can you permit that -- can you submit that
15 to Council in writing?

16 MR. MCKEITHEN: You're talking about --

17 COUNCILMAN JOHNSON: How you actually went
18 about the process of assessing an individual's
19 properties.

20 MR. MCKEITHEN: Sure. We can just do a
21 document, kind of walk you through the process.

22 COUNCILMAN JOHNSON: Good.

23 MR. MCKEITHEN: And give you as much
24 information as we think you would like to have.

1 COUNCILMAN JOHNSON: Okay. All right. We
2 want to follow up and make sure we get this
3 information.

4 MR. MCKEITHEN: Sure.

5 COUNCILMAN JOHNSON: Now, you also just
6 mentioned also that -- now, how many assessments
7 are left to go out?

8 MR. MCKEITHEN: Only 428, roughly.

9 COUNCILMAN JOHNSON: 428. And they haven't
10 been mailed out yet?

11 MR. MCKEITHEN: Well, they are on the
12 internet.

13 COUNCILMAN JOHNSON: But not officially
14 mailed out.

15 MR. MCKEITHEN: They haven't been
16 officially mailed out. I believe they will be put
17 on the internet by this week, but they haven't
18 been officially mailed out.

19 COUNCILMAN JOHNSON: So, the 31st is
20 approximately roughly maybe a week and a half from
21 now. And they will still have an opportunity to
22 apply for the First Level Review?

23 MR. MCKEITHEN: Anybody who didn't receive
24 an assessment notice, received it some time in

1 March, still has 30 days from the point in time --

2 COUNCILMAN JOHNSON: Okay.

3 MR. MCKEITHEN: -- to file a First Level
4 Appeal.

5 COUNCILMAN JOHNSON: All right.

6 So beyond that process, just state for the
7 record and I will talk to you off to the side
8 about receiving a response from the Administration
9 of OPA officially -- and just explain for the
10 record why the Administration and OPA won't
11 provide another 45-day extension for the First
12 Level of Review.

13 Just explain that for the record.

14 MR. MCKEITHEN: Sure. When we changed our
15 dates, we used to certify November, now we certify
16 by March 31st because we moved our dates of
17 mailing notices out to February of -- up to
18 February 15. We sort of changed the playing field
19 as far as certification, and when you can have any
20 type of review process. I will have Drew
21 Aldinger, my attorney for OPA, come up and give
22 you the legal acts and everything.

23 But effectively, what you are doing is you
24 are stating that you are doing a reassessment.

1 You have a certain amount of time for people to
2 read that assessment with the actual department.
3 And then from that point in time, you want to
4 certify as quickly as possible. There are
5 statutes that sort of speak to the spirit of that.

6 And, Drew, you want to tell --

7 MR. ALDINGER: Certainly.

8 COUNCILMAN JOHNSON: The official position
9 is no extension, correct?

10 MR. MCKEITHEN: The official position is no
11 extension other than if you got a notice after
12 March 1 and you still -- once again, anybody who
13 did, has 30 days to file.

14 COUNCILMAN JOHNSON: Okay.

15 MR. ALDINGER: Drew Aldinger, Senior
16 Attorney with the City of Philadelphia Law
17 Department and I serve as counsel to the Officer
18 of Property Assessment.

19 The act to which Mr. McKeithen referred to
20 is Act 131. And that's the act that provided that
21 AVI couldn't happen last year but has to happen
22 this year. It's what provides the certification
23 date of March 31. Part of the rationale in
24 establishing March 31 as the deadline for filing a

1 First Level of Review form is that the background
2 for Act 131 is that they wanted this body and the
3 Administration to have the information available
4 with respect to the assessments and knowing that
5 kind of the spirit of the Act is that y'all need
6 that information to develop a millage and things
7 of that nature.

8 Therefore, the expectation is that y'all
9 would like the information on how many First Level
10 Review forms get filed as you're having that
11 discussion. And the OPA will provide you that
12 kind of data at the earliest possible date with
13 respect to the number of review forms that got
14 filed.

15 COUNCILMAN JOHNSON: Do you have a number
16 to date how many have been filed?

17 MR. ALDINGER: We do have that number. I
18 think it's --

19 MR. MCKEITHEN: 16,500.

20 COUNCILMAN JOHNSON: 16,500.

21 MR. ALDINGER: And certainly, we expect a
22 lot more to come in at the tail end as we're
23 wrapping up with just a few more days left to file
24 those First Level Review forms as Councilman, I

1 think, Greenlee pointed out. Human nature says
2 people are going to wait till the last minute.

3 It's important to keep in mind that First
4 Level Review form, particularly for residential
5 properties, is just a one-page form. Shouldn't
6 take any more than 10 to 15 minutes to fill these
7 out for residential property. But even knowing
8 that, for some reason folks don't get that done
9 and don't get it done in time, they still have an
10 opportunity to file an appeal with the Board of
11 Revision of Taxes.

12 The deadline for that is the first Monday
13 of October.

14 COUNCILMAN JOHNSON: Is that part of the PR
15 plan, the outreach?

16 MR. MCKEITHEN: Yeah. Every time we have
17 an outreach event, we walk through all levels of
18 appeal from First Level to Board of Revision of
19 Taxes clear up to the Court of Common Pleas.

20 MR. ALDINGER: From a practical
21 perspective, it's important to get these answers
22 out as quickly as possible. First get the forms
23 in as quickly as possible, then you get the
24 responses out as quickly as possible. We want the

1 folks to have -- to know what the result is of
2 that First Level of Review so they have an
3 opportunity if they're dissatisfied with it to
4 file a formal appeal with the Board of Revision of
5 Taxes. As one of your colleagues pointed out,
6 it's a lot of work to do in a short amount of
7 time. And to really go through these as
8 thoroughly as possible, we need as much time as
9 possible in order to get that done.

10 One of the goals of the Board of Revision
11 of Taxes is to get the appeals in by the first
12 Monday of October. And their intention is to
13 begin having the assessment appeal hearings in
14 November with the hope and expectation that a lot
15 of the residential appeals will get heard and
16 decided early enough so that if they get a
17 favorable decision there, it will be reflected on
18 the tax bill when the folks go to pay their taxes
19 in February and March.

20 COUNCILMAN JOHNSON: Someone from the BRT
21 team is working in conjunction with OPA to make
22 that transition. Because I'm assuming --

23 MR. MCKEITHEN: Sure. We work very closely
24 with the BRT. We make sure that the taxpayer has

1 a very minimal process as far as filing with us
2 and filing with them. We want to transition
3 anybody who had an appeal with us, we want to get
4 an answer. Because the chances are that once we
5 have looked at it, if there is any adjustment to
6 be made, they may not want to carry on with their
7 BRT appeal. So we work very closely with the BRT.

8 COUNCILMAN JOHNSON: That's the last. I
9 know my time went out.

10 Are the forms available for BRT appeals for
11 2014?

12 MR. MCKEITHEN: The BRT has taken the
13 approach that -- a logical one. Taken the
14 approach that they will make theirs available
15 after our deadline date. And so --

16 COUNCILMAN JOHNSON: April 1?

17 MR. MCKEITHEN: Yeah. Some time in April.

18 COUNCILMAN JOHNSON: Okay.

19 MR. MCKEITHEN: Because that way there will
20 be less confusion to taxpayers. After our
21 deadline date has expired, then you can find the
22 BRT's form on the website.

23 MR. ALDINGER: To your initial point,
24 Councilman, I did communicate with the Executive

1 Director of BRT on the very source of your
2 question. It's their opinion as well that it's
3 absolutely critical that the March 31 deadline for
4 the First Level of Review be adhered to on the
5 same basis as the OPA on that.

6 COUNCIL PRESIDENT CLARKE: Thank you,
7 Councilman.

8 One quick note, with respect to the
9 timeline. And I know that there has been a number
10 of requests from Councilmembers for an extension,
11 maybe a week or so ago. I got a response from the
12 Administration. And I think my colleagues have a
13 copy of that letter.

14 My recollection is they set a hard, fast
15 timeline of March 31 in terms of your early review
16 process. So -- that is somewhat inconsistent with
17 what you're saying with respect to the people who
18 got them later in the March timeline.

19 Can we get a letter from whomever that
20 outlines that 30 days from time of arrival?

21 MR. MCKEITHEN: Right. It's in the -- I
22 think it's mentioned in the initial letter that we
23 had written, but we will do it again.

24 COUNCIL PRESIDENT CLARKE: I know I got a

1 letter --

2 MR. DUBOW: It's on the second page of the
3 letter.

4 COUNCIL PRESIDENT CLARKE: I got a letter
5 from the Administration. I will just say that,
6 that said a hard and fast timeline.

7 MR. DUBOW: This is the letter from the
8 Mayor dated March 18 for you.

9 "The deadline adopted for submission of
10 such forms is March 31 or 30 days from the date of
11 the applicable assessment notice."

12 COUNCIL PRESIDENT CLARKE: Okay. All
13 right. That's the same letter?

14 MR. DUBOW: That's the letter.

15 COUNCIL PRESIDENT CLARKE: Okay. All
16 right. I'm good. Thank you.

17 Chair recognizes Councilman Squilla.

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

20 My question is, we're all talking about
21 fairness here and how this is fair. And I know
22 previously with some spot assessment that's been
23 going on in the last previous years that have been
24 done by the Administration, when people went to

1 appeal it and then either won or lost the appeal,
2 seems like the Administration had the School
3 District sue the BRT and the residents for this
4 matter.

5 If the OPA is going to be involved in this,
6 is this something we're looking to do moving
7 forward with the BRT?

8 And why are we suing the BRT and residents
9 after they win their appeals?

10 MR. MCKEITHEN: Well, I think the situation
11 you're describing was an environment that was
12 quite different from where we are now, but I will
13 have Drew comment on exactly why we -- that
14 approach was taken.

15 MR. ALDINGER: The approach to which you're
16 referring to, I believe, Councilman is for Tax
17 Year 2012, the State Tax Equalization Board issued
18 a common level ratio which ultimately is
19 25.2 percent. The Board Revision of Taxes came to
20 the conclusion that they were going to apply that
21 ratio to whatever the certified value was.

22 The conclusion of myself and also counsel
23 for the School District was that the correct legal
24 approach is that the ratio of 25.2 percent is the

1 appropriate ratio to be used in the context of
2 assessment appeals but has to be applied to the
3 actual market values of the property. And that is
4 why those appeals -- so the cross appeals with the
5 School District -- actually, they filed cross
6 appeals at the Board level. And then for those
7 deemed warranted, they filed an appeal with the
8 Court of Common Pleas for those matters.

9 I do not expect that to be taken -- the
10 same approach to be taken for the Tax Year 2014.
11 Certainly, the School District reserves the right
12 or would reserve the right to appeal cases on an
13 individual basis where it warrants it, but not --

14 COUNCILMAN SQUILLA: Who represents -- who
15 represents the School District?

16 MR. ALDINGER: The City of Philadelphia Law
17 Department does.

18 COUNCILMAN SQUILLA: All right. Our
19 Administration represents the School District to
20 sue BRT and the resident?

21 MR. ALDINGER: What happens is counsel for
22 the School District appeals the decision of the
23 Board of Revision of Taxes to the Court of Common
24 Pleas and the cases go forward there. And they

1 have done that for all the properties. Really
2 where the most money was at stake is for the
3 commercial and industrial properties and things of
4 that nature.

5 COUNCILMAN SQUILLA: Okay. Just sets a
6 scary precedent moving forward moving into AVI,
7 seeing what has happened in the past and would the
8 Administration be taking that approach in the
9 future. I hope not. You are assuring me most
10 likely that it would not do that, but I'm hoping
11 that's the case.

12 MR. ALDINGER: I think that would be a fair
13 expectation that they won't be appealing every
14 decision the Board Revision of Taxes for Tax Year
15 2014.

16 MR. MCKEITHEN: Okay. But they reserve the
17 right. That's important that we all understand
18 they reserve the right. That's -- so everyone is
19 clear on that.

20 COUNCILMAN SQUILLA: They do reserve the
21 right, but people need to be treated fairly. I
22 mean, I was at some OPA meetings where they were
23 almost -- and you were there a part of it saying
24 that be careful when you assess this. Because if

1 the market value is not right, we are going to
2 raise your assessment.

3 The scare tactics and stuff like that are
4 being used, doesn't go well trying to move AVI
5 forward. And to me, I mean, having the people
6 understand the process and knowing what it is, is
7 one thing. But then saying, you know, be careful
8 because if you do appeal this, we could look at
9 this and raise your taxes also is something that
10 is disturbing.

11 MR. MCKEITHEN: If I can comment on that.

12 I wasn't using that as a scare tactic, I
13 was being informative to the taxpayers. Because
14 we have had on instances where a taxpayer will
15 file appeals without really doing any research and
16 finding out that their property is more valuable
17 than what we have on it. And in those particular
18 instances, you can wind up getting an increase.

19 That's why I am against people just filing
20 appeals for the purposes of filing without doing
21 any due diligence themselves. Because oftentimes,
22 you can wind up divulging information that we
23 might not necessarily have. Information that
24 could wind up resulting in an increase in your

1 value. We put that on the First Level Appeal
2 Review form, that it could wind up being no change
3 in a decrease or an increase.

4 That's pretty standard anywhere around the
5 country.

6 COUNCILMAN SQUILLA: Okay. Back to the
7 issue of fairness.

8 Obviously, the most of our complaints are
9 the people that are overassessed right now at
10 these meetings. But there are a large number of
11 underassessed parcels throughout the city. I will
12 just pick on one and then ask you a question on
13 it.

14 There is one that I just pulled up in the
15 paper. Sold a house for sale. They had received
16 two offers at \$750,000, but they purchased the
17 property for 650,000 in 2010, March of 2010. They
18 did some work into it and now selling it for 750.
19 And the assessment comes in at \$540,000.

20 This is a major problem also because we're
21 seeing a lot of this on new construction
22 properties that they're way underassessed.
23 Therefore, that changes our total aggregate value.
24 If we have a bunch of underassessed properties,

1 when do you think you would get to these
2 underassessed properties? And when is the
3 timeline on that because that would also help us
4 change our millage rate?

5 MR. MCKEITHEN: Sure. We will be doing
6 reassessment every year. And so, this is what I
7 was speaking to when I made the point earlier
8 about year after year you get better and better.

9 We will be doing reassessment work every
10 year. So, we will have opportunities to look more
11 carefully at the market and determine whether
12 those properties should be increased.

13 Let me say this because I get that example
14 quite often. Once again, in the State of
15 Pennsylvania, your sale price does not necessarily
16 dictate that that's what your assessment should
17 be. In that particular instance without having
18 reviewed a lot of facts, I can't say that that
19 assessment should automatically be increased
20 because we are looking statistically at things
21 like outliers and things like that.

22 By us reassessing every year and
23 reassessing every year at 100 percent of market
24 value and doing some of the same things we have

1 done with this one, we will pick up more
2 information, collect more data and have better
3 opportunity to come closer to the assessment, to
4 the actual sale price with the assessments.

5 Doesn't automatically mean that that's what
6 it will be, though.

7 COUNCILMAN SQUILLA: All right.

8 COUNCIL PRESIDENT CLARKE: Got a follow up?

9 COUNCILMAN SQUILLA: I will make a comment.
10 I won't ask another question.

11 But exactly. That is just the point. This
12 is going to take years in order to get right. We
13 see that some of these are overassessed.

14 MR. MCKEITHEN: I would say get perfect.

15 COUNCILMAN SQUILLA: Not perfect. I mean,
16 we have land values and other things we have to
17 look at. I will ask some more questions later.
18 But this is not a done project. You are going to
19 certify March 31, and we know there is still about
20 500 that still have to be inputted and sent out.
21 You are going to certify these assessments.

22 You're saying that this is with 15 percent.
23 But we hear analysis from the controller and other
24 analysis being done that it's closer to 40 to

1 50 percent, that dispersion ratio.

2 We have a lot of questions here. Knowing
3 that it's going to take time and I know it's a
4 tough job that you have, you're saying -- made a
5 couple statements that, you know, maybe next year,
6 hopefully, we can get to a lot of these
7 underassessed properties and then there's the land
8 value issue. Then there is going to be some
9 sketching that you are doing that you're going to
10 hire somebody to come in and do some sketching.

11 MR. MCKEITHEN: Right.

12 COUNCILMAN SQUILLA: And that's going to
13 take another -- you're going to do the main tough
14 properties first. Then for about twelve months
15 hopefully have that done. Then after three years,
16 the whole city done is what I heard the testimony.

17 We just see this is a process that's going
18 to take place and hopefully improve over that
19 time.

20 MR. MCKEITHEN: Yes.

21 COUNCILMAN SQUILLA: Thank you.

22 MR. MCKEITHEN: When I first arrived -- not
23 to go into too much detail -- we were -- we had
24 nothing. We were trying to establish an

1 assessment office that was driven by industry
2 standards. And we hadn't done a reassessment in a
3 very long time. From our technology clear up
4 until actually deploying to do a reassessment, we
5 had to start from scratch.

6 We came a long way. We got within industry
7 standard. But there are things that we want to
8 continue to do to make our office better. The
9 sketching and I even want pictures. I would like
10 to have pictures of every parcel, every -- at
11 least every residential home throughout the city.
12 These are things that are going to enhance our
13 overall system and make things a lot better not
14 just for us, but for the taxpayers.

15 COUNCIL PRESIDENT CLARKE: Thank you, sir.
16 Thanks, Councilman.

17 Chair recognizes Councilwoman Blackwell.

18 COUNCILWOMAN BLACKWELL: Thank you. Thank
19 you, Mr. President.

20 COUNCIL PRESIDENT CLARKE: You're welcome.

21 COUNCILWOMAN BLACKWELL: We note that this
22 deadline we lose good Friday which is the 29th and
23 the 31st is Easter Sunday, so our citizens do lose
24 that time. But my -- I only have a few questions.

1 Of the two sites per district that were
2 chosen by the Administration, how were they
3 chosen?

4 MR. DUBOW: We worked with Council -- the
5 Council President's office. And I understand the
6 Council President's office reached out to
7 Councilmembers and asked them what sites made
8 sense to them.

9 COUNCILWOMAN BLACKWELL: If you chose those
10 places -- I am not questioning my President, I am
11 questioning you.

12 If you chose those places, why did not you
13 choose an assessment mechanism? Councilwoman
14 Brown asked yesterday, did you assess what
15 happened? If you chose sites, then why couldn't
16 you -- and you had your people at those sites, why
17 couldn't you find out from them what their
18 assessment was or their -- or their opinion or
19 statements were or conclusions were about those
20 meetings?

21 MR. DUBOW: Yeah. So, what the
22 Councilwoman asked yesterday, we catalogued what
23 we learned at those meetings. We haven't put them
24 in a formal document, but we have spent time

1 talking to everyone who has gone to those to see
2 what they've heard. So, we have gotten a lot of
3 information -- useful information from those
4 sessions. We just haven't written it up in a
5 document.

6 COUNCILWOMAN BLACKWELL: Okay. That's a
7 little different than we heard yesterday.

8 And if you decided that -- I am trying to
9 get at the fact that you all opted not to come to
10 the 3rd District which I am complaining about
11 again today. And if you had come to the Y on 52nd
12 Street where you were committed to come, you would
13 have heard a woman, for example, who said her
14 house assessment went from 45,000 to one half
15 million dollars.

16 And these are the kinds of questions that
17 some of us are asking. We have to have
18 transparency to our community. I don't know what
19 close property you could have used to take
20 somebody from \$45,000 to half a million dollars.
21 And how you expect us to convince our
22 constituencies, our residents, that there is a
23 fair and open process.

24 And obviously, since you all opted not to

1 come into my district, you didn't hear the
2 complaint. So, we are not satisfied.

3 And I don't know how you expect us to ask
4 people to take a tax increase. Nobody's salaries
5 going up, just everything else. When we have --
6 when we have these kind of reports and every
7 meeting we go to when we ask how many people have
8 had their houses visited by your offices,
9 everybody says not me, not me, not me, not me.
10 So, people wonder how their houses are going up so
11 high when nobody knows anybody who has had their
12 home visited.

13 Another issue is this Homestead. First
14 when you all started going around, we were talking
15 about \$30,000. Now we're talking about \$15,000.
16 Well, another issue is that we just can't go to
17 people and say you may get \$30,000 cut, oh, well,
18 that was last week. This week you may get \$15,000
19 cut.

20 And I see -- say these things to -- to make
21 clear that this was a very flawed process. You
22 know, I have another meeting tonight that
23 obviously you all aren't coming to either, another
24 meeting. And then I have some -- another one

1 Thursday night you don't even know about at
2 Christian Stronghold because so many people all
3 over are calling meetings and wanting information
4 because of the way you started this process and
5 even sent out new assessments for next year before
6 everything was clear. And then you decided to go
7 to areas that you choose, and then you wonder why
8 the public's crying out to every District Council
9 person and some at large too and the Mayor's
10 office about this whole process.

11 We are elected -- you may be appointed, but
12 we are not. We are elected to represent people in
13 districts who are upset about taxes going up. And
14 when they ask us how or why or what was the
15 process or how did they choose, you know what we
16 have to say? I don't know. It's supposed to be
17 based on somebody else or the woman's whose taxes
18 went up to -- they say she owes half a million
19 dollars. At the Y, she said, I had the same
20 property for years. I've done no repairs.

21 I don't know what you expect us to be able
22 to say and how you expect this Council to vote.
23 We know -- we are not unreasonable people. We
24 know that the City needs money to operate, but we

1 also know that the public expects us to be fair,
2 to be honest and to have a transparent system that
3 they can agree to.

4 Okay. You got me. The bell got me.

5 All right. Thank you, Mr. President.

6 COUNCIL PRESIDENT CLARKE: Is there a
7 response?

8 Let me follow up. Is there an official
9 policy about the 3rd Councilmatic District in
10 terms of having meetings or AVI information
11 sessions, or is this -- because I have been
12 hearing this for a couple days, just asking now on
13 the record.

14 What is the policy with respect to the 3rd
15 Council District.

16 MR. DUBOW: So, at the beginning of the
17 drop in, they were, as I understand it, treated
18 like every other district.

19 COUNCILMAN JOHNSON: Y'all called me.

20 MR. DUBOW: There were a number of
21 community meetings out in the 3rd District. We
22 did stop having them after one meeting that got,
23 we thought, particularly ugly. And we stopped
24 going after that.

1 COUNCIL PRESIDENT CLARKE: So, my
2 understanding -- and I've gone to a couple in my
3 district that have gotten -- some people can
4 characterize as ugly, but I don't have the luxury
5 of not going to the next one, which is tonight.

6 How can you just simply say because it was
7 a contentious meeting, that we are not going to go
8 into an entire Council District? I don't
9 understand that.

10 MR. DUBOW: So -- and we have gone to
11 meetings in, obviously, a number of districts and
12 a number of contentious meetings. I think that
13 one was particularly bad. We can have discussions
14 outside the hearing about it, if you'd like.

15 COUNCILWOMAN BLACKWELL: Mr. President, I
16 know my time is up.

17 That was a meeting in University City. The
18 Administration scheduled it. I didn't even
19 schedule it. I went because it was in my
20 district. It was with Spruce Hill Community
21 Association, Garden Corp Community Association,
22 Clark Park, Cedar Park Neighbors, Walnut Hill
23 Community Association.

24 It was with the land owners, property

1 owners and university people overall. It really
2 wasn't -- if they think that was contentious, they
3 haven't seen a contentious meeting.

4 COUNCILMAN GREENLEE: Come to South Philly.

5 COUNCIL PRESIDENT CLARKE: Would you like
6 to --

7 COUNCILWOMAN BLACKWELL: I am sure that all
8 those people would resent them saying that about
9 that. We have the landowners. We have the
10 property owners. We have the realtors. All of
11 those people, that was University City.

12 So I don't -- you know, I don't know to
13 what they refer.

14 COUNCIL PRESIDENT CLARKE: Okay.

15 COUNCILWOMAN BLACKWELL: But I am sure
16 those neighbors are not going to be happy to hear
17 that they say that about their meetings. In fact,
18 they are on front of one of the neighborhood
19 papers, University Review.

20 COUNCIL PRESIDENT CLARKE: Okay. All
21 right. We will have a follow-up conversation
22 about 3rd Council District?

23 MR. DUBOW: Yes.

24 COUNCIL PRESIDENT CLARKE: Thank you.

1 Chair recognizes Councilwoman Brown.

2 COUNCILWOMAN REYNOLDS BROWN: Thank you.

3 Thank you very much. Good morning.

4 MR. MCKEITHEN: Good morning.

5 COUNCILWOMAN REYNOLDS BROWN: Councilman Oh
6 spoke about characterizing a lot of moving parts.
7 And Councilman Kenyatta Johnson asked for a
8 report. So in response to Councilwoman
9 Blackwell's statement and what would be helpful
10 for me as a visual learner is a table of
11 organization that sort of connects these moving
12 parts. We have the Call Center, we have your
13 office, we have BRT, we have some input or
14 interaction with Revenue on the appeal process so
15 that we can be more helpful and useful to citizens
16 in showing them here are the various steps you can
17 anticipate to get to the end of that road.

18 MR. MCKEITHEN: Sure. We can put
19 together --

20 COUNCILWOMAN REYNOLDS BROWN: That would be
21 very helpful.

22 MR. MCKEITHEN: A chart that kind of walks
23 you through it.

24 COUNCILWOMAN REYNOLDS BROWN: Yes. Yes.

1 Yes. That would be very helpful.

2 Number two, I want to take a step back.

3 Because you indicated -- and I know having spoken
4 with you when you first came -- that you come with
5 a rich experience in this world of what we're
6 talking about.

7 MR. MCKEITHEN: Yes, indeed.

8 COUNCILWOMAN REYNOLDS BROWN: So, share
9 briefly what that is. Then connect for me or for
10 us the lessons learned. Because there are a lot
11 of questions you're hearing from Councilmembers
12 and from citizens. You bring an experience that
13 helps inform how we do this better going forward.

14 MR. MCKEITHEN: Sure. Sure. As you know,
15 I am originally from Washington, DC. I was in
16 charge of all the real property tax for the
17 District of Columbia. Also, been City Assessor in
18 Richmond and other places.

19 The biggest issue you have here versus
20 other places is that, one, you are doing two
21 things at one time. You are doing a comprehensive
22 reassessment for the first time ever. So, people
23 are not even remotely aware of what their
24 assessment means, what it is, that sort of thing.

1 Where in other places, they have been doing this
2 every year now for a long, long time.

3 Two --

4 COUNCILWOMAN REYNOLDS BROWN: That in and
5 of itself presents a compound --

6 MR. MCKEITHEN: That within itself --
7 right. We had people that have held appeals.

8 When I got here, we were in a moratorium.
9 And I knew that we were going to be special
10 because we still had people filing appeals when we
11 were in a moratorium and their assessments were
12 still really, really low and they were appealing
13 that and not really wanting to deal with that.

14 First thing, you are doing a comprehensive
15 reassessment all at one time citywide.

16 Then two, unlike other places, you are now
17 trying to put in some circuit breakers, things
18 that will help ease the pain of the taxes that
19 will be owed.

20 I have been through this twice in the
21 District of Columbia. In the '90s, we did one and
22 phased it in, in the '90s. And then in the early
23 part of 2000s when the market began to run, they
24 developed a tax cap.

1 COUNCILWOMAN REYNOLDS BROWN: A tax what?

2 MR. MCKEITHEN: Tax cap.

3 COUNCILWOMAN REYNOLDS BROWN: C-a-p?

4 MR. MCKEITHEN: Right. The State of
5 Pennsylvania kind of ties your hands somewhat in
6 that they say taxes should be equal and equitable
7 and things like that. But these are some of the
8 issues that, you know, ramp up the intensity level
9 of us trying to, one, do a reassessment. And then
10 two, trying to actually get through the process.

11 Now, sure, I understand the first time we
12 are doing this ever that in a city this size, you
13 are going to have what some of you guys described
14 in some of you more challenging areas, you are
15 going to have some issues here and there. We,
16 once again -- no one in the world can come in here
17 and done a perfect reassessment at, you know, one
18 point in time where you wouldn't still have some
19 of these issues. And I guarantee you that as we
20 move forward, our statistics will continue to get
21 better and better.

22 But those are two of the top things that I
23 have seen. You have a place where they have never
24 had a reassessment ever anywhere close or remotely

1 close to what their properties worth.

2 Two, you are doing it without -- you are
3 doing it right away with no phasing and no type
4 of, you know, cap or anything like that.

5 COUNCILWOMAN REYNOLDS BROWN: Can we get
6 that table of organization when your scheduled --
7 when your department is scheduled where each chief
8 comes back before us? Can we get it that soon?

9 I don't remember the date.

10 MR. DUBOW: Oh, you want the scheduled -- I
11 understand. Yes. Yes, we can.

12 COUNCILWOMAN REYNOLDS BROWN: And have that
13 as a part of our testimony prior to the -- so then
14 let me follow up on Councilman Oh's question
15 regarding your budget.

16 Do you have -- are you adequately staffed
17 with enough professionals to tackle this huge
18 issue?

19 MR. MCKEITHEN: Yes. I have enough
20 positions to tackle this issue. When I set the
21 budget when I first got here, it was based on
22 industry standard. Now we still are hiring. We
23 still remain challenged as far as hiring because I
24 want to hire good, qualified people. I won't

1 succumb to just hiring anybody for the sake of
2 getting bodies. But, yes, I believe we have and
3 we continue to -- as we continue to get more
4 people, we will have people that do this job.

5 COUNCILWOMAN REYNOLDS BROWN: So, sounds
6 like I have time.

7 Give us a snapshot of what the good,
8 qualified person looks like.

9 MR. MCKEITHEN: Sure. That individual has
10 had experience in the field of real estate
11 anywhere three to five years. That person can
12 come in and quickly learn, you know, things like
13 measuring houses, what's included in a basic
14 inspection. They know terminology like sales
15 ratio and things like that. That individual is
16 articulate, intelligent and wanting to work hard
17 every day and -- and expecting to do so.

18 COUNCILWOMAN REYNOLDS BROWN: Thank you. I
19 will wait till the next round.

20 Thank you, Mr. President.

21 COUNCIL PRESIDENT CLARKE: Thank you,
22 Councilwoman.

23 Chair recognizes Councilman Henon.

24 COUNCILMAN HENON: Thank you, Council

1 President.

2 Good morning.

3 MR. MCKEITHEN: Good morning, sir.

4 COUNCILMAN HENON: And almost good
5 afternoon.

6 I am sure you didn't mean when you
7 mentioned circuit breakers -- I am electrician by
8 trade.

9 MR. MCKEITHEN: Oh.

10 COUNCILMAN HENON: Circuit breaker means
11 the power is off. So, AVI is off? Is that what
12 you're saying?

13 MR. MCKEITHEN: No. Circuit breaker is a
14 term that we use in the District of Columbia.

15 COUNCILMAN HENON: Okay. Well, thank you
16 for that clarification. I have a few questions.

17 One obviously is, I wanted to follow up
18 with the question of staffing.

19 How many assessors do you have currently?

20 MR. MCKEITHEN: My entire office right now
21 is about 168 people. I have somewhere around --
22 Mr. Piper will give me an exact figure.

23 COUNCILMAN HENON: Let me rephrase the
24 question. How many assessors --

1 MR. MCKEITHEN: Evaluators is what we call
2 them.

3 COUNCILMAN HENON: Or evaluators, excuse
4 me.

5 How many evaluators are out on the street
6 assessing real property?

7 MR. MCKEITHEN: We have 109 evaluators.
8 And so at any given time, all -- well, with the
9 exception of what we have on our customer service
10 ranks, we will have approximately 100 out
11 evaluating property.

12 COUNCILMAN HENON: Okay. Has 100 or 109
13 evaluators, were they hired and inspected or
14 evaluating each property prior to the notices
15 going out?

16 MR. MCKEITHEN: I would say, excuse me, not
17 all 109 would be out evaluating properties.
18 Approximately, 95 to 100 may be out evaluating
19 Property.

20 But yes, at any point in time, they went
21 out to see and do inspections and -- and review
22 properties out in the field or they were
23 instructed to.

24 COUNCILMAN HENON: Okay. All right. I am

1 going to assume this correctly. That each
2 evaluator is supposed to physically go out to a
3 property and evaluate it in real -- you know,
4 right out there on the street.

5 MR. MCKEITHEN: Right.

6 COUNCILMAN HENON: So, they didn't take the
7 two similar properties for a GMA and then went
8 back -- and then go back to the office and, you
9 know, do the rest, you know, because they were
10 comparable, all right -- like as was said here,
11 cookie-cutter neighborhood? And they wouldn't
12 just batch input them, you know, from like Google
13 maps or anything like that?

14 They actually went out physically on the
15 street?

16 MR. MCKEITHEN: Right. The way it works is
17 that the evaluators go out in the field and they
18 collect certain characteristics about properties.
19 So in order to collect those characteristics, they
20 have to go out and see them. The problem is that,
21 you know, in a lot of areas where we have a lot of
22 homogenous properties, it will be a lot of the
23 same characteristics.

24 So, we start off with what we have in our

1 database, and the evaluators go out and they
2 inspect that to maintain that it's still there,
3 those characteristics are still there, or they
4 change them based on what they say see. So if a
5 property's condition code changed from being
6 average to the property just being boarded up,
7 they make that -- that change.

8 COUNCILMAN HENON: Okay. But they are
9 actually out on the street?

10 MR. MCKEITHEN: Yes.

11 COUNCILMAN HENON: You know, physically
12 taking a look and evaluating each property?

13 MR. MCKEITHEN: Yes. They go out --

14 COUNCILMAN HENON: Not in the office
15 because they are similar cookie-cutter type of
16 similarities?

17 MR. MCKEITHEN: No. They go out and see
18 every property. They may come back and look at
19 certain things in the office, but they go out and
20 see.

21 COUNCILMAN HENON: Oh, yeah. I understand
22 that. That's cool. I will be quick with my end
23 here.

24 A couple things. The Homestead. The

1 Homestead is currently at 30,000.

2 Is that correct it's at 30,000?

3 MR. DUBOW: Yes.

4 MR. MCKEITHEN: Yes.

5 COUNCILMAN HENON: Just curious why the
6 calculator on the website has it as a proposed
7 Homestead, which is different from what the real
8 Homestead is and the rate. I know it gives you
9 options. But if it's 30, it should start off as
10 30 just in my opinion. I think it's just a little
11 bit confusing.

12 MR. DUBOW: So, the Mayor's proposal in his
13 budget was to go to 15,000. So, the calculator
14 actually says what the Mayor's proposal was and
15 then actually starts at no Homestead. And you can
16 pick the Homestead you want. And the rate starts
17 at the 1.3204, which is the Mayor's proposal.

18 COUNCILMAN HENON: I am just pointing it
19 out. I have had a few calls on that saying it's a
20 little bit confusing. You know, what is it. I
21 understand what the Mayor's proposal is, which is
22 fine. It just brought to my attention from a few
23 people that I represent that made some calls
24 saying it's a little bit confusing.

1 The industry standard 15 percent plus or
2 minus above or beyond --

3 MR. MCKEITHEN: Right. COD.

4 COUNCILMAN HENON: Right. Do you have an
5 accurate count since all the assessments are in?
6 How many are outside -- how many real properties
7 are outside that range? And -- and I guess that
8 would be the imperfections, you know, of the
9 process as it sits.

10 Would that have any dramatic impact on the
11 rate that we're going to have to set here?

12 MR. MCKEITHEN: No, sir.

13 COUNCILMAN HENON: In City Council.

14 MR. MCKEITHEN: The assessments are set and
15 you'll have once again a First Level Review
16 process. That's why it's important to use the
17 31st date because we will know how many we have.
18 I think once -- I think, you know, the Chief
19 Financial Officer may have put that into his
20 model. But the COD doesn't have anything to do
21 with the tax rate.

22 COUNCILMAN HENON: It wouldn't not on the
23 aggregate dollar value. I guess this would be
24 more directed at Mr. Dubow.

1 So, the imperfections of just, you
2 know, implementing the new system, which is
3 understandable, for those who are outside the
4 15 percent industry standards and have a
5 legitimate appeal course of action in appellate
6 process, would that change the -- would that
7 change the overall aggregate value of real
8 property here in the City which in turn would --
9 would make us have to decide whether the millage
10 rate would need to change?

11 MR. DUBOW: So, the variation is both up
12 and down. But in terms of appeals, you will
13 probably only hear from people who are above. To
14 the extent they are successful, that would change
15 the base and then change the potential millage
16 rate. We have made an assumption that you would
17 see about a 50 percent increase in appeal losses
18 in part because of that, so we tried to capture
19 that in our assumption.

20 COUNCILMAN HENON: Okay. All right. I
21 have no further questions. Thank you.

22 COUNCIL PRESIDENT CLARKE: Thank you,
23 Councilman.

24 Chair recognizes Councilman Greenlee.

1 COUNCILMAN GREENLEE: Thank you,
2 Mr. President. I think it is afternoon now. Good
3 afternoon.

4 Mr. McKeithen, first of all, getting back
5 to, I guess, one of the first questions. You
6 talked about getting a property -- trying to find
7 the real sale price for a property. I know you
8 take into account the permits are taken out, sales
9 and, you know, of that property. I guess I am
10 looking at from kind of reverse.

11 Do you also look at properties where there
12 hasn't been any activity? Where in other words,
13 both -- it stayed in the same name for decades, no
14 permits taken out, no -- obviously no sale?

15 Does that factor into how you might set
16 that market value as opposed -- as compared to one
17 that sold once or twice on a block, that kind of
18 thing?

19 MR. MCKEITHEN: Right. Yeah. We look
20 at -- we have to look at all of them to determine
21 things like condition, what amenities they have,
22 size, et cetera. The model is going to sort of
23 give us what we think that property would sell
24 for. But if it didn't have any sale activity,

1 yes, we still have to look at it. We still have
2 to -- you know, if it didn't have any permits or
3 anything, it's just a basic property that had
4 never been, then that's -- we still have to look
5 at it for those things. And then the model will
6 predict what we think it would sell for.

7 COUNCILMAN GREENLEE: Okay. Well, you say
8 you still have to look at. But would that mean it
9 would be reasonable to think that that should be
10 -- that price should be at least somewhat
11 considerably lower than a property that's been
12 sold once or twice?

13 MR. MCKEITHEN: No. When you're looking at
14 mass appraisal and you are trying to decipher
15 all -- the value for all of the properties, you
16 are just trying to do that. I don't know if I
17 understand your question. You are just trying to
18 put a value on it.

19 You have to -- we can't -- we cannot not
20 touch it because nothing's ever been done to it.

21 COUNCILMAN GREENLEE: I wouldn't say not
22 touch it, but it shouldn't be raised as high,
23 correct?

24 MR. MCKEITHEN: Well, we don't know until

1 it sells.

2 COUNCILMAN GREENLEE: But it hasn't sold.

3 MR. MCKEITHEN: I know. But I'm saying so
4 if it did, we'd be having another conversation as
5 to why --

6 COUNCILMAN GREENLEE: I hate to say, but
7 that sounds --

8 MR. MCKEITHEN: -- it might be too low.

9 COUNCILMAN GREENLEE: To quote Councilman
10 Jones, that sounds like a wild-ass guess.

11 MR. MCKEITHEN: You know --

12 COUNCILMAN SQUILLA: Sale price on that.

13 MR. MCKEITHEN: -- it's putting a value on
14 a property as though it would sell. And in case
15 it does, your anticipation would be that it would
16 sell for something close to which you have valued
17 it for. That's all of what we do. That's it in a
18 nutshell.

19 COUNCILMAN GREENLEE: I guess we're not
20 exactly on the same page on that. But if I could
21 ask -- this is more, Rob, this is more yours. It
22 kind of goes back to what Councilman Kenney talked
23 about as far as maybe some dialogue or contact
24 ahead of time.

1 I think all of us could have in this body
2 could have predicted what neighborhoods were going
3 to get hit. There might have been a couple of
4 surprises, but for the most part we knew Point
5 Breeze, we knew Pennsport, we knew some of these
6 other areas. And in some of these, they are
7 particularly sensitive. And maybe Mr. McKeithen
8 doesn't or can't directly be concerned with that,
9 but I think we certainly have to be and I think
10 the Administration has to be.

11 I will give Francisville for an example
12 because I know it well. We have tried to tell
13 them, you know, the probably you are going to get
14 hit. There is a real feeling over there that this
15 is an intentional move to move people out. It's a
16 traditionally working class African-American
17 neighborhood close to Center City.

18 And more than one person said to me, Bill,
19 I know it's not you, I know it's not the Council
20 President, but they're trying to move us out. You
21 know, they are trying to move the rich people from
22 the suburbs in. Now, maybe that doesn't meet any
23 model but they don't know what GMA is. They might
24 think it's means Good Morning America, okay? All

1 they know is their taxes, and Rich is right, that
2 in essence you are talking about assessment. In
3 reality, we're talking about taxes.

4 I guess, was that considered at all in --
5 again, that's a roundabout way of getting back to
6 what Councilman Kenney talked about. If we had
7 some dialogue, we could have told you that, you
8 know. And maybe we could have at least prepared
9 people or maybe said, you know, Rob, at least in
10 these kind of neighborhoods, take another look at
11 this. Because that \$450,000 house can't be right.

12 When it's out there -- and this woman is a
13 community leader and she starts talking about
14 it -- all the sudden it's rampant. And people are
15 very, very upset and they see conspiracies. And
16 that's just human nature, people see conspiracies.

17 MR. DUBOW: So first, let me say.

18 COUNCILMAN GREENLEE: Please.

19 MR. DUBOW: There was no intention to do
20 that.

21 COUNCILMAN GREENLEE: All right. I didn't
22 say it was.

23 MR. DUBOW: No, I know --

24 COUNCILMAN GREENLEE: Perception is

1 reality.

2 MR. DUBOW: I know you didn't.

3 COUNCILMAN GREENLEE: Perception is
4 reality.

5 MR. DUBOW: I just thought it necessary to
6 put that on the record.

7 COUNCILMAN GREENLEE: I understand. Okay.

8 MR. DUBOW: There were no intention to do
9 that. And what we are trying to communicate to
10 people here is that our goal here is to get the
11 assessments right. It's all about getting them
12 accurate, really no other motivation at all.

13 We also tried, you know, to do education so
14 people would know what that meant. Clearly, what
15 you're saying is there were places where that, you
16 know, that didn't work and people don't understand
17 why we are doing it and or kind of what it means.

18 COUNCILMAN GREENLEE: I mean, that was the
19 past. This is the future -- I mean, the present.
20 Just seems like it could have made life a lot
21 easier for a lot of us. But my time is up.

22 Thank you, Mr. President.

23 MR. DUBOW: I understand.

24 COUNCILMAN GREENLEE: Thank you,

1 Mr. President.

2 COUNCIL PRESIDENT CLARKE: Thank you,
3 Councilman. I just want to piggyback on what we
4 hear because we do go out in these neighborhoods.
5 And they are actually neighborhoods where they are
6 not significant spikes in taxes where Strawberry
7 Mansion is one just north of Fairmount. And there
8 is this concern when you hear about this whole AVI
9 issue, that, oh, here they come. They are going
10 to move us out of our neighborhood.

11 That is real. If people believe it to be
12 the case, in their mind it is, in fact, the case.
13 So, we do have to have a little broader
14 conversation about some of the challenges. This
15 whole issue with respect to tax abatements, at
16 some point we are going to have to talk about that
17 in real time. Because if you look at the new
18 housing starts in the City of Philadelphia that
19 are primarily market rate housing, we have a few
20 affordable housing units that are being built that
21 are experiencing tax abatements. But it's pretty
22 much higher in houses.

23 It's in those same neighborhoods of
24 Francisvilles, the neighborhoods in the Northern

1 Liberties. I don't know a whole lot about South
2 Philly, but I anticipate or suspect that in the
3 new housing starts where people are experiencing
4 the opportunities for these tax abatements, it's
5 happening in those neighborhoods where people are
6 very concerned about being taxed out of their
7 homes for whatever reason.

8 COUNCILMAN JOHNSON: Want to mention
9 something.

10 COUNCIL PRESIDENT CLARKE: Let me finish,
11 Councilman, please.

12 The question then becomes tax abatements
13 and this whole issue with respect to the land
14 below the abated properties. For years, I think
15 we acknowledged and you all acknowledged that had
16 not been looking at that for reassessments.

17 Can you talk to me briefly about the
18 reassessments on the land below the tax abated
19 property and what the process was as relates to
20 reassessing the actual land?

21 MR. MCKEITHEN: Sure.

22 COUNCIL PRESIDENT CLARKE: And correct me
23 if I'm wrong, Mr. Dubow. I think we actually had
24 a conversation before that we had not really been

1 looking at that.

2 MR. DUBOW: Right.

3 COUNCIL PRESIDENT CLARKE: And it has not
4 gone up.

5 MR. DUBOW: Right.

6 COUNCIL PRESIDENT CLARKE: Which led some
7 people to have a conversation around land value
8 tax because we thought that might be more
9 appropriate.

10 Can you tell me about that process, sir?

11 MR. MCKEITHEN: Theoretically, the land
12 throughout the entire city is reevaluated and
13 looked at and market value placed on it. We
14 developed working with Dr. Gill and the land model
15 to value all of the residential parcels that were
16 improved throughout the city for evaluation.

17 So if a neighborhood's land values went up,
18 then the land values for the abated properties
19 should have gone up, also. Theoretically, the way
20 the system works is that a total value is placed
21 on a property. And then from that point, a land
22 value is generated. And then from that point, the
23 difference is improvement value, okay.

24 So regardless of whether a property had an

1 abatement, we wanted to look at its land value.
2 Some of the land values for properties with
3 abatements went up. But once again, some of the
4 properties that may have had an abatement, the
5 land value may have either stayed the same or gone
6 down based on what was going on with that
7 particular neighborhood.

8 We did not attempt to try to pull it out to
9 say that, you know, because they have an
10 abatement, they are not paying taxes for this that
11 we need to try to make them pay taxes for that.
12 We just -- that is not what an assessor does. An
13 assessor just tries to get the values --

14 COUNCIL PRESIDENT CLARKE: Well, let me ask
15 the question differently.

16 MR. MCKEITHEN: Okay.

17 COUNCIL PRESIDENT CLARKE: There was an
18 acknowledgement -- this may have been before you
19 got here -- that we had not been looking at the
20 abated land, the abated properties in the City of
21 Philadelphia in reassessing the land below those
22 abated properties for years. We just simply
23 didn't do it for whatever reason. So that land
24 now is obviously more valuable -- more valuable in

1 the sense that it's in areas -- I think the whole
2 issue is geographical as you referenced in the
3 earlier conversation.

4 Do you see spikes in the values of the land
5 comparable to the spikes that you are now seeing
6 in the property for these abated areas?

7 You understand what I'm asking?

8 MR. MCKEITHEN: Yeah. I think you're
9 asking me --

10 COUNCIL PRESIDENT CLARKE: If that had been
11 the case, we had not been assessing --

12 MR. MCKEITHEN: Right.

13 COUNCIL PRESIDENT CLARKE: This land over a
14 period of time and all of a sudden this very
15 expensive, at least speculative because some
16 people still have the tax abatement -- you should
17 see a similar spike in that land now because this
18 is a very, very high-end neighborhood.

19 MR. MCKEITHEN: Right.

20 COUNCIL PRESIDENT CLARKE: Did you see that
21 in recent assessment?

22 MR. MCKEITHEN: We saw -- we saw spikes in
23 various areas. By the same token, we saw areas
24 like parcels in the city where they may have had

1 like a condo, we saw some of those go down
2 slightly. So, we have seen both things. We have
3 seen a variation of everything.

4 COUNCIL PRESIDENT CLARKE: No. You're not
5 ans -- I don't know if you're purposely doing
6 this or --

7 MR. MCKEITHEN: No. No.

8 COUNCIL PRESIDENT CLARKE: I am asking you
9 a very specific question.

10 Are the spikes on the land in the abated
11 properties, the cost in the land going up as
12 dramatically as you see the spikes in the
13 properties going up in these neighbored?

14 MR. MCKEITHEN: Yes. I have seen. That
15 was our plan, that the land would go up
16 accordingly. So regardless of whether it had
17 abatement on it or not -- see, I don't know the
18 areas that we didn't do.

19 COUNCIL PRESIDENT CLARKE: We didn't do it
20 on anything.

21 MR. MCKEITHEN: I didn't know the areas
22 that we didn't do land increases on years ago
23 because they had an abatement. All I see is an
24 area in totality.

1 COUNCIL PRESIDENT CLARKE: There were
2 no particular areas -- if you had a tax abatement,
3 we basically didn't look at the land in terms of
4 the increased value.

5 MR. MCKEITHEN: In the past -- we don't do
6 that now. We look at the land everywhere.

7 COUNCIL PRESIDENT CLARKE: I understand
8 what you do now. I am saying that there was an
9 acknowledgement that for years and years, you
10 know, it was a tax abatement property. So we
11 basically say, well, it's tax abated, whatever.
12 We didn't really pay a lot of attention to that.
13 And we focused primarily on traditional properties
14 throughout the City of Philadelphia. But that
15 land value should have been going up during the
16 course of these tax abated area time frame.

17 So my question is, right now you seeing
18 these spikes like in Francisville, the responses,
19 well, they were very low and had not been assessed
20 for years and years. Similarly in these tax
21 abated properties, they had not been assessed so
22 you should see that dramatic spike in the value of
23 the land under the abated property because they,
24 in fact, were not assessed at all.

1 You got me?

2 MR. MCKEITHEN: I hadn't -- yeah, I got
3 you. I will have to go back and look for that.

4 COUNCIL PRESIDENT CLARKE: And I'd like to
5 see if that's the case.

6 MR. MCKEITHEN: Yeah. I will go back and
7 look for that because my charge to my staff is
8 that everything goes up accordingly. That is what
9 I mean fair and comprehensive.

10 I'd have to see what the assessments for
11 the land were prior to us doing reval, and then
12 seeing if they went up at a rate higher than maybe
13 some other areas that did not have a lot of
14 abatements and do some sort of comparison.

15 COUNCIL PRESIDENT CLARKE: Okay. All
16 right.

17 Chair recognizes Councilman Jones.

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

20 Good afternoon now.

21 MR. MCKEITHEN: Good afternoon, sir.

22 COUNCILMAN JONES: Couple of follow ups to
23 what you said. We had concerns at our AVI last
24 night about side yards.

1 MR. MCKEITHEN: Okay.

2 COUNCILMAN JONES: And people getting
3 assessments for basically infill properties that
4 are useless other than for gardening. And how are
5 those calculations assessed?

6 And how are -- what abatements, what
7 protections do they have for these individuals
8 that have been for, in some cases, decades taking
9 care of vacant parcels?

10 MR. MCKEITHEN: Sure. Side yards is
11 something that we would not necessarily know in a
12 mass appraisal, so they would fill out a First
13 Level. Let us know that that instance, that's a
14 side yard. It's not usable, and we will make an
15 adjustment.

16 COUNCILMAN JONES: Because that has become
17 a big issue in a lot of inner city areas where we
18 had NTI, where we had demolition. People are
19 picking up side yards that -- that, for all
20 intents and purposes, aren't going to get
21 infilled.

22 The second question --

23 MR. MCKEITHEN: Let me add something to
24 that. I'm sorry, I don't mean to cut you off.

1 Now, we have to ensure that side yard is
2 not buildable, like, you can put an entire house
3 there and it's under proper zoning. But if that's
4 not the case, then we can make an adjustment.

5 COUNCILMAN JONES: I think that distinction
6 is going to be blurred in a lot of cases. I guess
7 on an individual-by-individual basis, you have to
8 look at it.

9 MR. MCKEITHEN: Yeah.

10 COUNCILMAN JONES: You need to come up with
11 a overarching policy that gives people a certain
12 degree of comfort. Because not only did
13 Ms. Johnson get a bill for her property, her two
14 vegetable gardens now are worth extreme amounts of
15 money. And I don't know how you delineate between
16 the vegetable garden and the condo in a public
17 policy way.

18 So, we have to ferret that out a bit, I
19 think.

20 MR. MCKEITHEN: Sure. I mean, typically
21 appraisal practices, if it's usable, if it can in
22 highest and best use of that garden is a single
23 family, you know, piece of land that you can build
24 a property on and there are no encumbrances, then

1 we have to look at it as though she can sell it
2 tomorrow for -- but, I mean, we will look at it on
3 a case by case.

4 COUNCILMAN JONES: So the 1400 block of
5 Frazier Street for the predictable future, there's
6 going to be no new housing starts. And they are
7 using it literally for a vegetable garden. We
8 need to take a look at where that is likely or
9 unlikely based on some methodology is what I am
10 saying.

11 MR. MCKEITHEN: Yes.

12 COUNCILMAN JONES: You are not going to get
13 that value.

14 Second thing is, where are we on commercial
15 corridors, small business corridors in the land
16 values there?

17 MR. MCKEITHEN: Well, we did -- I have Jean
18 Machiz, my Commercial Supervisor here with me.

19 Jean, you want to come up.

20 We did land analysis for commercial
21 corridors as well as residential. Ran a
22 residential model.

23 Introduce yourself.

24 MS. MACHIZ: We uh --

1 MR. MCKEITHEN: Introduce yourself.

2 MS. MACHIZ: Jean Machiz, Deputy
3 Administrator for Commercial.

4 We established land values in our city
5 based on then sales. And then we adjusted the
6 land rates based on location. Then as we got
7 outside of Center City, the evaluators looked at
8 the area and came up with the land rates based on
9 land sales.

10 COUNCILMAN JONES: In all of our outreach
11 efforts, we have had merchants come in, landowners
12 on commercial corridors. No one has been able to
13 answer the question about their -- their
14 commercial corridor and land uses.

15 Is that a specific specialty? We have had
16 to refer each and every landowner on a commercial
17 corridor because they don't know what exceptions,
18 what things they should consider by way of appeal.
19 And most of the people that are trained at the
20 individual outreach efforts do not know what to do
21 when it comes to commercial properties.

22 How do we direct people.

23 MS. MACHIZ: Well, we -- we have about 28
24 evaluators in the Commercial Division. And the

1 forms actually have my name and number, the Income
2 Expense Forms at the First Level Review. It's on
3 the website. I have personally received a lot of
4 phone calls from business people about how to file
5 their First Level Review for commercial
6 properties.

7 So, we haven't been to a lot of the
8 residential outreach sessions, but we did have a
9 commercial one last Friday.

10 COUNCILMAN JONES: So, are you going to do
11 another round for our business associations and
12 others like that that may have particular
13 questions that don't have the same interest and
14 concerns as our residents may have, but
15 specifically for the commercial property owner,
16 the retail property owner?

17 MR. MCKEITHEN: Well, Councilman, I would
18 recommend that they just give us a call. Because
19 every time I go out to a community meeting and
20 speak, there may be a handful, one or two, a
21 couple commercial mixed-used type property owners.
22 We would just encourage them to call because we
23 can address them a lot easier that way.

24 COUNCILMAN JONES: Well, I would make a

1 counter offer to ask that in some cases where we
2 have organized commercial corridors bids, business
3 improvement districts, that you might make the
4 exception to send 1 of the 28 people out to a
5 Point Breeze to answer those questions
6 particularly for the merchants.

7 And if we could maybe combine a couple of
8 corridors together to make it more efficient for
9 you, maybe we can do some joint outreach for our
10 commercial corridors to have one of your experts
11 that are truly understanding the commercial aspect
12 of it give these people information. Because they
13 are taxpayers that have -- in addition to running
14 their business, have to worry about this.

15 So, if we can organize that, Mr. President,
16 maybe we can do it in a few sections of the City
17 of Philadelphia.

18 Would you be willing to entertain that?

19 MR. MCKEITHEN: Sure.

20 COUNCILMAN JONES: All right. Thank you,
21 Mr. President.

22 COUNCIL PRESIDENT CLARKE: Thank you,
23 Councilman.

24 Chair recognizes -- real quick. Let me ask

1 you one question.

2 With respect to this appeals process and
3 the neighborhood outreach, we anticipate having a
4 conversation with the Board of Revision of Taxes.
5 I think I mentioned it the other day.

6 MR. MCKEITHEN: Yes.

7 COUNCIL PRESIDENT CLARKE: About
8 establishing some early intervention or proactive
9 approach to having people come in and have the
10 opportunity for appeals, at least understanding
11 the process and possibly filing appeals.

12 Question is, one, I'm not sure how much --
13 how many resources the BRT has.

14 Two, if they don't have the appropriate
15 resources, which I anticipate, would the City of
16 Philadelphia -- you don't have to give me an
17 answer now. Would the City of Philadelphia under
18 its current be able to give us or give them some
19 support in terms of resources, i.e., people
20 similar to what you are doing now?

21 I guess I'm saying, we want to have a
22 hybrid of the current process that OPA and the
23 City is going out and having these information
24 sessions. Would it be possible to expect the City

1 to support the BRT system? Or is that something
2 that --

3 MR. DUBOW: Let me -- we have to figure
4 that out and get back to you.

5 COUNCIL PRESIDENT CLARKE: All right.
6 Because I want to -- I mean, we clearly -- the
7 March or whatever deadline it is or April 15,
8 there are going to continue to be questions and
9 requests for meetings out in the neighborhoods
10 where people really need to have a clear
11 understanding of this.

12 MR. DUBOW: I understand.

13 COUNCIL PRESIDENT CLARKE: So, that's
14 basically in asking. You can respond when you're
15 ready.

16 Chair recognizes Councilwoman Bass.

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

19 COUNCIL PRESIDENT CLARKE: You're welcome.

20 COUNCILWOMAN BASS: And good afternoon.

21 MR. MCKEITHEN: Good afternoon.

22 COUNCILWOMAN BASS: So, just a couple
23 things I wanted to touch on. And the first is the
24 Homestead Exemption.

1 So, we calculated about 16,000 almost
2 17,000 Homesteads are applications that should
3 have been received, people who are eligible but
4 did not receive applications. And you know, we
5 are working to try to figure out how to make sure
6 that folks get the exemption that they are
7 qualified for because often what you will see is
8 that in some neighborhoods the folks who need it
9 the most, are the ones who did not apply and who
10 it could be most helpful to. And so, we really
11 need to figure out a way to address that.

12 So, I just wanted to ask a couple of
13 questions along that line.

14 First of all was, who was actually
15 responsible for ensuring that Philadelphia
16 residents receive the application, the initial
17 application?

18 MS. WAXMAN: Hi. I'm Marisa Waxman. I'm
19 an Assistant Administrator with the Office of
20 Property Assessment.

21 The way we went about making sure folks got
22 the initial applications that were mailed out last
23 September, was we sent them to all residential
24 properties in the City of Philadelphia. It was

1 about 493 or 498,000.

2 COUNCILWOMAN BASS: Okay.

3 MS. WAXMAN: We sent them to every
4 residentially listed property that we had with the
5 mailing address they had on file with us.
6 Normally, we default to the property address
7 unless they given us some other address.

8 COUNCILWOMAN BASS: Was there any
9 additional follow up that was planned? Any
10 additional, you know, thought process in terms of
11 if we send out all of these applications and we
12 only get 10 percent, 20 percent, 30 percent,
13 whatever back, what the follow up was going to be?

14 MS. WAXMAN: Oh, absolutely. We've been
15 doing outreach events around the Homestead since
16 last summer. And we have done a number of things
17 to make sure that folks know about both the
18 Homestead and the general AVI.

19 In addition to doing the direct mailing
20 piece, we have done things like make videos that
21 include information about it, obviously, tons of
22 media opportunities, community meetings, more
23 recently tell and town halls, ads in community
24 newspapers, at least 24 different publications

1 around the city so that folks would know where to
2 go to get the information.

3 One of the things we have done in addition
4 to being able to apply with the paper application
5 that folks got in the mail, you can also apply
6 online through our website and over the phone.
7 And over the phone has been really get
8 particularly for seniors who have difficulty
9 getting out and for limited language access folks,
10 because you can apply in whatever language you
11 choose over the phone.

12 COUNCILWOMAN BASS: Okay. Because I have
13 to tell you, I've been out extensively in my
14 district talking about AVI and other issues. And
15 I haven't seen any of the outreach efforts. I am
16 just being honest. I haven't seen any of these
17 efforts. I am familiar with them, obviously, but
18 I haven't seen, you know, any activity at
19 community meetings. I haven't, you know, seen
20 folks out just sort of handing out information or
21 leaf dropping particularly in neighborhoods where
22 they need it the most.

23 MS. WAXMAN: Right. Oh, and one other
24 thing we have been doing. We have an over 300

1 long email list of community organizations, so we
2 have been doing regular email blasts. Even when
3 we can't get directly to their meeting, we have
4 been making sure that they got information that
5 they can then share at those meetings.

6 COUNCILWOMAN BASS: Have you seen any
7 change as a result of the outreach efforts that
8 you have done? You know, have you quantified it,
9 I guess, to say that okay, well, we have done this
10 particular outreach blast or email blast or, you
11 know, way to contact and see, you know, what kind
12 of results you get from that?

13 MS. WAXMAN: Oh, sure. Well, we were able
14 to see sort of the spikes in the applications
15 around different events and different things that
16 we do. So we know right after there is a mayoral
17 press conference, we will see a spike after that.

18 COUNCILWOMAN BASS: Okay.

19 MS. WAXMAN: Or different events around the
20 city. So, we are able to track how they are
21 coming in. Another big spike we had is when we
22 sent out the assessment notices because that had
23 the Homestead information in there. We then saw
24 another round of spikes, which is what we've been

1 hoping for by including that information in the
2 assessment notice.

3 COUNCILWOMAN BASS: So, how many
4 Philadelphians are eligible for the Homestead
5 Exemption?

6 MS. WAXMAN: Eligible? We think about 340.

7 COUNCILWOMAN BASS: And how many
8 applications have you received?

9 MS. WAXMAN: We received 267,000
10 applications. To date we've approved about
11 183,000. We received 55,000 that were duplicates,
12 those that applied more than once. Obviously, we
13 have had some denials which is a mixed bag between
14 folks who just sent back in the application. They
15 sent them to let us know, hey, this isn't my
16 primary residence. I'm not eligible. To ones
17 where folks maybe there was a problem with their
18 application.

19 And for anyone who is not approved, we sent
20 back a letter saying you weren't approved, this is
21 why weren't approved. If you think you are still
22 approved, these are the steps you need to take in
23 order to get approved. So, that actually created
24 a whole other round and spike of applications.

1 COUNCILWOMAN BASS: Okay. So, you think
2 that there are about 340,000 who are eligible and
3 you received about 183,000 applications that
4 you've approved. Okay.

5 What is the plan to get to the other, you
6 know, 160 or so thousand folks who --

7 MS. WAXMAN: Continue to work through
8 community groups, all of our social media
9 approaches and also just the direct mailings that
10 are coming from the department.

11 COUNCILWOMAN BASS: Are you going to do
12 another mailing to these individual who have not-

13 MS. WAXMAN: I don't know that we're doing
14 another mailing directly. But one of the things
15 we started doing is partnering more with the
16 Department of Revenue, which offers a number of
17 tax relief programs. So, we continue to work with
18 them so there is a more wholistic approach to
19 letting folks know what programs are out there for
20 them.

21 We are also working more closely with
22 Corporation for the Aging so they make sure to
23 tell all of the folks that work with them so that
24 we are particularly getting the word out to the

1 senior community. We take a lot of different
2 approaches because we know that doing the same one
3 thing over and over again will continue to just
4 probably tell the same folks that already know.
5 We keep trying different strategies.

6 COUNCILWOMAN BASS: Have you thought about
7 going door to door.

8 MS. WAXMAN: I have not.

9 COUNCILWOMAN BASS: Or having a group of
10 our assessors going door to door maybe to --

11 MR. MCKEITHEN: In all actuality,
12 Councilwoman, we would like the assessors to go
13 door to door to do evaluations. And getting that is
14 a heck of a challenge. We think the mailing is
15 one of the most advanced ways to try to reach
16 everyone and get the word out on top of things on
17 the internet. And we've spoken at any number of
18 actual community meetings and brought the
19 applications with us and actually gone through
20 demonstrating how you would fill them out.

21 MS. WAXMAN: Now -- and one more thing we
22 will be doing as we get closer to the deadline,
23 because it's definitely not too late. If folks
24 haven't applied yet for the Homestead, they should

1 absolutely apply. The deadline is July 31, 2013.

2 So as we get about a month or two out from
3 that deadline, we will start another push. And
4 that will include inserts into folks water bills.
5 So we know maybe if they are not opening the stuff
6 directly from OPA, it will be in their water
7 bills. We will have an insert in there where
8 folks can get the information.

9 COUNCILWOMAN BASS: Was there supposed to
10 be a -- an initial -- additional application that
11 was sent with the assessments that was received?

12 MS. WAXMAN: No. There wasn't an
13 application that went with the assessments.

14 COUNCILWOMAN BASS: No?

15 MS. WAXMAN: But the assessment notices
16 indicated yes or no whether or not it had been
17 approved.

18 COUNCILWOMAN BASS: Right.

19 MS. WAXMAN: And the information in the
20 language after that varied based on the yes or no.
21 Yes, it was just sort of like, great, you got it.
22 If it said no, it provided a brief description of
23 what the program was and then how you would go
24 about getting more information and applying either

1 online or over the phone.

2 And that no, there are different reasons.

3 It might say no you didn't apply, but you're

4 eligible because you might say no because you are

5 a large industrial building that isn't eligible.

6 We made sure that was right on front of the

7 assessment right in the middle so that folks knew

8 there was something called the Homestead Exemption

9 and had a brief description and how to get more

10 information about it and how to apply.

11 COUNCILWOMAN BASS: Okay.

12 MS. WAXMAN: Also in the brochure that

13 accompanied that, there is all the information.

14 COUNCILWOMAN BASS: I know I am out of

15 time. I will come back. I do have more

16 questions. I just think that if this is something

17 that the City is promoting and that we are saying

18 that we really want to help people, then we need

19 to do a better job of trying to figure out how to

20 get those people and how to reach them. You know,

21 I just think we are not nearly where we need to be

22 particularly for those who this would make the

23 biggest difference for.

24 For some folks, I would say for those who

1 are more savvy, you know, they probably filled out
2 the application. It only takes a second. They
3 did it online or you know whatever and they got
4 theirs right in. But for folks who may feel this
5 is a little more complicated along with receiving
6 an assessment, you know, this just is something
7 that probably just further complicates what they
8 have in front of them and is a little frustrating
9 and a little difficult for them.

10 We need to make sure that we get everybody,
11 particularly those who, you know, are with
12 property values, I would say, for 100,000 and
13 under who seem to be the ones that are really
14 lagging behind and filling out the application.

15 So, thank you.

16 COUNCIL PRESIDENT CLARKE: Thank you,
17 Councilwoman.

18 Real briefly to follow up on that, there
19 was a map that was done by -- I don't know if it
20 was our staff. Anyway, there is a map that
21 references color codes in terms of the
22 nonresponders to Homestead. We were trying to
23 figure out because we wanted to do a mailing from
24 here after the -- this processes or the early

1 review process. I'm noticing in some parts of my
2 district, particularly in the areas that
3 Councilwoman Bass referenced by values of
4 properties, but I don't know who to send it to.
5 And given the fact that stamps are what, 48, 49.

6 MR. MCKEITHEN: And going up.

7 COUNCIL PRESIDENT CLARKE: I will try not
8 to send them to areas where there is vacant homes.

9 Is there a way you can -- you know, working
10 with you be able to send them out to what we
11 believe to be owner-occupied properties as the
12 classifications to that level of detail?

13 Whatever -- for whatever the reason, the
14 current process, the process that we have been
15 using, has not reached the people and caused them
16 to fill out Homestead application. I'm not
17 suggesting that they would listen to me more so
18 than you all, but maybe that's the case. I really
19 need these people to fill out this.

20 MR. DUBOW: Right. We've been doing some
21 work with your staff on trying to figure out
22 owner-occupied. So, why don't we continue to do
23 that work and see how precise we can get it. But
24 there's going to be some lack of precision because

1 of our data.

2 COUNCIL PRESIDENT CLARKE: Yeah. I
3 understand. I'm not asking you all to pay for it,
4 but --

5 MR. DUBOW: Yes. We can work with you
6 trying to get it as specific as possible. There
7 is still going to be some curve in there.

8 COUNCIL PRESIDENT CLARKE: Okay. Thank
9 you.

10 Chair recognizes Councilman Oh.

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

13 Mr. McKeithen, you identified that there
14 are 109 evaluators at this time.

15 MR. MCKEITHEN: Yes.

16 COUNCILMAN OH: And how many other
17 employees do you have?

18 MR. MCKEITHEN: We have a total, as of
19 today, of 169 employees. That may change as the
20 day goes on as we are making offers to people as
21 we speak.

22 COUNCILMAN OH: Okay. So in your budget
23 request, you identified 218 full-time positions.

24 Could you comment on that?

1 MR. MCKEITHEN: Yeah. That's based on --
2 once again, when I first took over the office,
3 industry standards stated for an area of this
4 size, 218 employees was not out of line with what
5 you could ask for, what you can have in your
6 office.

7 COUNCILMAN OH: Okay. So, you're
8 increasing the number of full-time employees. And
9 to go back to my question, when you completed your
10 budget, when did you complete your budget request?

11 What time frame? A month ago? Week ago?
12 Three weeks ago?

13 MR. MCKEITHEN: We want to say a month and
14 a half ago, roughly.

15 COUNCILMAN OH: Okay. And at that time,
16 you did not include a request for \$1.7 million?

17 MR. DUBOW: Yes.

18 MR. MCKEITHEN: Yes, it's in there.

19 COUNCILMAN OH: You did?

20 MR. DUBOW: Yes.

21 COUNCILMAN OH: Okay. When was the 1.7
22 million added to your budget request?

23 MR. DUBOW: We were -- as we are doing with
24 every department we went through budget process

1 this year, and as we developed a budget, for some
2 departments we put in a request for additional
3 money. So, it's part of the normal budget
4 process.

5 COUNCILMAN OH: Okay. Who put in the
6 request for additional money? Not Mr. McKeithen.
7 Who put in the request for additional money.

8 MR. DUBOW: The request would have
9 originally come from the Office of Property
10 Assessment. Then Budget Office would make
11 recommendations based on what had been in
12 departmental proposals and then the Mayor's office
13 would say, okay, we think that recommendation
14 makes sense.

15 COUNCILMAN OH: Did the Mayor's office -- I
16 am not trying to put words in your mouth. I'm
17 trying to understand what you're saying.

18 Some entity looked at the budget and said
19 this department needs an additional \$1.7 million.
20 And to my knowledge, it was not Mr. McKeithen who
21 made that request.

22 So my question is, who and when did
23 somebody decide that he needed another \$1.7
24 million?

1 MR. DUBOW: Again, to go through what
2 this -- the 1.7 million versus last year's budget,
3 not what is being spent this year.

4 COUNCILMAN OH: All right.

5 MR. DUBOW: That request would have come
6 from Mr. McKeithen's office and would have been
7 evaluated by the Budget Office who would then make
8 recommendations on what to have. So, the request
9 originally comes from Mr. McKeithen's office.

10 COUNCILMAN OH: Mr. McKeithen, did you make
11 that request? \$1.7 million?

12 MR. MCKEITHEN: Sure. I worked with Chief
13 Financial Officer to ensure that my budget
14 is intact.

15 COUNCILMAN OH: Sounds like a roundabout
16 sure. Is that a direct sure or is that, like,
17 kind of in the end of the day sure?

18 MR. MCKEITHEN: I've been doing so much
19 lately, I can tell you.

20 COUNCILMAN OH: Oh, okay. Let me skip that
21 for a second. You know, what happens is there was
22 \$600,000 requested for professional services or
23 outside consultants. And then we have increased
24 that by \$1.7 million. And, you know, so I see it

1 in this testimony as discretionary -- a request
2 for additional discretionary funding for
3 investment.

4 Can somebody define what is discretionary
5 funding? What does discretionary mean?

6 MR. DUBOW: You're talking about when we
7 talked about the \$18 million?

8 COUNCILMAN OH: Yes.

9 MR. DUBOW: We were trying to
10 differentiate -- if we look at debt service or
11 pension costs.

12 COUNCILMAN OH: Right.

13 MR. DUBOW: We have no discretion there.

14 COUNCILMAN OH: Right.

15 MR. DUBOW: In terms of investing money in
16 the Office of Property Assessment to improve the
17 way those assessments are done, that is
18 discretionary. We can decide to do that or not.

19 COUNCILMAN OH: Or not, right.

20 MR. DUBOW: But if we don't do it --

21 COUNCILMAN OH: So, the 1.7 -- right.

22 MR. DUBOW: -- we won't see continuing
23 improvement in the way the assessments are done.

24 COUNCILMAN OH: Okay. But my point is, 1.7

1 million for outside contractors was added. And
2 it's discretionary in that you may or may not do
3 it. I mean, you intend to do it, I suppose. But
4 it's discretionary, you may not do it; is that
5 correct?

6 MR. DUBOW: That is really true with almost
7 anything anywhere in the budget.

8 COUNCILMAN OH: Being a little new to the
9 process, my question is what's identified
10 specifically as \$18 million in addition for
11 investments and it's a discretionary funds.

12 MR. DUBOW: Citywide, yes.

13 COUNCILMAN OH: What is special about
14 \$18 million as discretionary funding?

15 Why is it separate if everything is
16 discretionary?

17 MR. DUBOW: It's separate because it's
18 additional finding that is included in the budget.

19 COUNCILMAN OH: So, it's on top of what was
20 requested in the budget. It's an additional --

21 MR. DUBOW: No. It's on top of what was in
22 the '13 budget.

23 COUNCILMAN OH: In the '13 budget. Okay.
24 I'm following.

1 MR. DUBOW: It's in the base '14 budget
2 that the Mayor -- the Mayor submitted two weeks
3 ago.

4 COUNCILMAN OH: Okay. So, who decided we
5 needed an additional 1.7 million for OPA?

6 MR. DUBOW: Okay. Let's go back again.

7 COUNCILMAN OH: Because my question is
8 going to be why. I would like to know who so I
9 know why.

10 MR. DUBOW: It's not -- it's 1.7 million
11 over last year's budget. It's actually less than
12 what is being spent this year. But Mr. McKeithen
13 can explain to what he asked for and why he thinks
14 it's necessary.

15 MR. MCKEITHEN: Once again, the 1.7
16 includes the biggest portion that -- enhancements
17 to our current system.

18 Once again, I would like to have a system
19 where we can display sketches. I would like to
20 have a system where we can display pictures. I
21 would like to have a system that the taxpayer can
22 use to -- to look at their properties, see a photo
23 of their property, see a sketch of their property
24 and have a relative degree of confidence that we

1 got dimensions and stuff of their property,
2 accurate. This helps to kind of cut down on some
3 of the scepticism in the assessment process.

4 COUNCILMAN OH: Okay. Could I end with
5 this then, and I am assuming this is all done by
6 outside contractors.

7 But on the issue of scepticism, which I
8 think is a very important issue that was raised
9 today, please go to the 3rd Councilmatic District.
10 As a Councilman At Large, it's alarming to me, and
11 I am going to get phone calls. I actually live in
12 the 3rd Councilmatic District. To hear that the
13 Administration is not going to one of the most
14 affected areas in Philadelphia, is a direct
15 concern to me.

16 Please go out there. Please call
17 Councilwoman Blackwell and please cooperate with
18 her. Thank you.

19 COUNCIL PRESIDENT CLARKE: Thank you,
20 Councilman.

21 Chair recognizes Councilman Squilla.

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

24 You stated in your testimony that with an

1 understanding that most properties were not only
2 previously inaccurate value, but also valued in an
3 amount lower than what they would sell for.

4 Really, we're trying to get what the property
5 would sell for; is that correct?

6 MR. MCKEITHEN: Right. We are trying to
7 predict what the property would sell for, yes.

8 COUNCILMAN SQUILLA: So when you have
9 actual data of what they sold for, wouldn't that
10 be a good barometer?

11 MR. MCKEITHEN: That's part of it, yes.
12 You can't take bits and pieces. There are other
13 things that are involved in that, not just the
14 sale prices. Other things that are involved in
15 that.

16 COUNCILMAN SQUILLA: Okay. I am just going
17 to take a couple more examples on just lots, lots
18 that were sold in areas. One on Christian Street
19 here.

20 It was sold in 2005 for \$290,000.

21 MR. MCKEITHEN: Is this a vacant lot?

22 COUNCILMAN SQUILLA: Yes.

23 MR. MCKEITHEN: Is that a residential
24 vacant lot?

1 COUNCILMAN SQUILLA: Yes. In the middle of
2 the neighborhood.

3 The other one on Bainbridge Street, a
4 residential vacant lot where they're going to
5 build houses was sold for \$275,000.

6 MR. MCKEITHEN: Can I -- go ahead.

7 COUNCILMAN SQUILLA: Now these are the
8 vacant lots. No property on them yet.

9 MR. MCKEITHEN: Okay.

10 COUNCILMAN SQUILLA: Now these lots are
11 assessed at -- the 290,000 lot that was sold in
12 2005 was assessed for 83,000. And the lot that
13 was sold for 275 is 69,000.

14 What we are saying is they paid over
15 \$200,000 more than they should have because that
16 lot is only worth that much money; is that
17 correct?

18 MR. MCKEITHEN: If I may explain.

19 First thing first, when you are looking at
20 sales of vacant lots, you need to carefully read
21 the deed, not to say that you haven't. I know you
22 do your due diligence.

23 Carefully read the deeds to ensure that
24 that is not incorporating other parcels. Okay.

1 Oftentimes when vacant lots sale, the deed will
2 have a specific sale price, but that might include
3 various parcels.

4 Also, we have to look at what a typical
5 sale would be. Okay. And we have to have an
6 enormous amount of data to state that we should
7 value every residential lot at 200-some thousand
8 dollars because a developer came along and paid
9 that much. Now, we like to take sales of parcels
10 that a average individual would actually buy the
11 parcel for, not a developer with extremely deep
12 pockets or extreme desire to have that particular
13 parcel.

14 So, those are some of the things criteria
15 we --

16 COUNCILMAN SQUILLA: You're saying a
17 developer would be willing to pay 200 or 250,000
18 dollars more than it's worth just to get that
19 parcel?

20 MR. MCKEITHEN: Just to get that parcel.
21 Because we don't know exactly what he has in mind
22 for the future of that particular parcel.

23 COUNCILMAN SQUILLA: All right. I mean, I
24 don't know developers who would be willing to do

1 that, but if you say so.

2 How did OPA obtain the multifamily
3 assessments that are going on throughout the city?
4 How did they obtain those assessments?

5 MR. MCKEITHEN: Okay. If you are talking
6 multifamily, five units or above?

7 COUNCILMAN SQUILLA: Say three units or
8 less.

9 MR. MCKEITHEN: Okay. You talking small
10 multi -- we don't specifically have the ability to
11 itemize out, per se. Anything that is four units
12 or less is sort of looked at as a residential
13 parcel, so it will take a wealth of information
14 for us to itemize out. That is how the code
15 breaks it down. Four units or less, residential.

16 So, you know, we have to look at those as
17 residential parcels. It will take years and a
18 wealth of information to try to itemize those
19 particular properties out. I know we might be
20 going as far as trying to look at them from a
21 perspective of what they getting in rents and
22 things like that. But trust me, it's going to
23 take time to develop that because we have to get
24 compliance from the property owner. And the law

1 states that they don't have to comply with us.

2 In that instance, it's really not to their
3 advantage to sort of comply with us.

4 COUNCILMAN SQUILLA: All right. So then,
5 they should be assessed somewhat as a residential
6 house on that block?

7 MR. MCKEITHEN: Right. For now until we
8 can break them out and get, you know, salient
9 information.

10 COUNCILMAN SQUILLA: Then why would it be
11 where we have residential blocks where they are
12 all assessed similarly and you have a multifamily
13 house in the middle of that block, it would be
14 assessed maybe \$190,000 less?

15 MR. MCKEITHEN: Well -- come on up.

16 MR. KEENE: Sorry. I am still Kevin Keene,
17 the Mass Appraisal Director.

18 The multifamily properties are -- they are
19 run through their own set of models. The single
20 family properties all get run through one model.
21 There are 14 different models for single family
22 properties.

23 COUNCILMAN SQUILLA: So, not assessed
24 similar to residential?

1 MR. KEENE: No. We segregate out all the
2 sales. The small units, two to four unit
3 multifamilies are done based on sales of those
4 properties. They are validated in the same
5 process we use to validate sales for single family
6 properties. Then there are six different -- each
7 one is one of six different models depending on
8 what area of the city that they are in.

9 What we're trying -- what we are solving
10 for in the multifamily parcels is primarily a rate
11 per unit, but it's also mitigated by the square
12 footage of the building, the location of the
13 building, the exact property type, the age. It
14 has all -- many of the same elements in it in that
15 model that the single family model has, but we
16 recognize that we would -- we do not use a sales
17 of multifamily buildings to drive the value of
18 single family buildings or vice versa.

19 COUNCILMAN SQUILLA: Excuse me, doesn't
20 seem like you use the sales of a single family
21 either because that's just a part of it. I mean,
22 you can have comparable sales around, but that's
23 just a part of your formula.

24 What we are trying to get is, if we can get

1 a copy of the actual formula that you use, I mean,
2 I know you can give us in writing. But we've been
3 asking time and time again just to get the formula
4 that you use to do this. So when people call our
5 office and they say, how do they come up with this
6 assessment, we can plug it into the formula,
7 manually do it, and come up with the answer.

8 I am sure -- don't you put these numbers
9 into some type of database that spits out some
10 information.

11 MR. KEENE: What we wind up with, what the
12 model gives us is a coefficient file. So, it will
13 say, this is the value of a base property and then
14 there is adjustments that get made for each degree
15 of difference. The same as with the single family
16 properties. In many cases, there are logarithmic
17 scales or exponents. So, be very, very -- you
18 would have to -- we can certainly publish the
19 coefficient files. But making sense for the
20 average person to take the coefficient files and
21 match up a single property against it and
22 calculate the value would be very, very difficult
23 to do.

24 We can try to simplify the process so they

1 can at get close, but it's not -- it's not as easy
2 as --

3 COUNCILMAN SQUILLA: Well, do you have a
4 simplified formula that the common folks like us
5 can understand?

6 MR. KEENE: It's not a formula. It's sort
7 of -- basically, the way it looks is you start
8 with \$160,000 for a base-type property. In
9 multifamily, it might be a two-story converted
10 duplex in a certain area. Then you would say if
11 it's in this neighborhood, you adjust by
12 6.3 percent. If it's a new property, you adjust
13 it upwards by 10 percent. If it's in very poor
14 condition, then you would adjust it downwards.

15 So, there is a coefficient for every
16 element in there. And the best -- they're
17 compound adjustments. So at the end of your
18 calculation, you wind up with a value. But it's
19 not a very --

20 MR. MCKEITHEN: Accurate.

21 MR. KEENE: It's very accurate, but it's
22 not a very user-friendly process.

23 MR. MCKEITHEN: The way they look if you've
24 ever seen one, its -- it has, like, two rows of

1 rhythmic mathematical calculations, and then it
2 has an equal at the end plus land. And so, we can
3 do our best to try to --

4 COUNCILMAN SQUILLA: Your statement is you
5 are trying to get at what they can sell for?

6 MR. KEENE: Yes.

7 COUNCILMAN SQUILLA: Our goal is to do the
8 same thing. To try to figure out how you came up
9 with these assessments. What they can sell for.
10 We see a lot of these multifamily homes that were
11 put in the middle of a block that actually sell
12 for more than residential homes on that block, and
13 yet they are assessed a hundred thousand dollars
14 less.

15 And all your calculations and, you know,
16 formulas that you have spit out a number that's
17 way lower than they can sell for. So, we are
18 trying to get to the point where if this is going
19 to be a fair system, it has to be close to what
20 they can sell that property for.

21 MR. MCKEITHEN: Well, see --

22 COUNCILMAN SQUILLA: And what code did you
23 use?

24 MR. MCKEITHEN: When we look at --

1 COUNCILMAN SQUILLA: Zoning code?

2 MR. MCKEITHEN: When we look at the
3 multifamily properties, what I hear time and time
4 again from the constituents is that they would
5 sell for me because they are getting rents. So,
6 this amount from particular students, et cetera,
7 et cetera. So, what we have to do is try to --
8 because I don't really know that even if you did a
9 lot of it modeling, that you would still come to
10 out to where --

11 COUNCILMAN SQUILLA: They could sell it.

12 MR. MCKEITHEN: Yeah. You have to -- you
13 literally have to go to some sort of rent
14 component and analysis. And so, you know, I am
15 willing to do that. I don't have a problem with
16 doing that provided I am in the legal constraints
17 of the law. My attorney will tell me.

18 But that is where actual -- that approach
19 of sales will not actually particularly match
20 modeling. It's going to have to be some sort of
21 income analysis when you get some rental data and
22 things like that.

23 COUNCILMAN SQUILLA: Eventually you will
24 get to that?

1 MR. MCKEITHEN: Yeah, definitely.

2 COUNCILMAN SQUILLA: What code are you
3 using? Are you using the zoning code when you are
4 going through modeling some of these?

5 MR. KEENE: No. Mostly the -- what
6 differentiates one building from another is what
7 we call the property-type code. And a
8 multifamily, we have a duplex, triplex,
9 quadruplex. And whether it was built that way or
10 converted. There is essentially six different --
11 properties that will be one of those six codes.

12 I would suspect that in a lot of cases, the
13 underlying data that we have on a property may not
14 be correct. That's why you may be seeing those
15 disparities that where the data is flawed. And
16 we're coming up with a rate per unit and our data
17 says there is two units, if there is actually
18 three, our value is going to be low.

19 COUNCILMAN SQUILLA: So, you're trying to
20 get better data as you go --

21 MR. MCKEITHEN: Right.

22 MR. KEENE: What we need to better in the
23 field inspection process.

24 COUNCILMAN SQUILLA: Is my time up?

1 COUNCIL PRESIDENT CLARKE: Yes. A while
2 ago.

3 MR. KEENE: It's difficult to capture.

4 COUNCILMAN SQUILLA: I know it's hard.

5 MR. MCKEITHEN: This is where --

6 MR. KEENE: It's very difficult data to
7 capture.

8 MR. MCKEITHEN: I was getting ready to say,
9 this is where you need compliance with another
10 department to make people -- if you are going to
11 have three units, then you got to have three
12 meters and you got to have -- you know. When we
13 see a door and, you know, you talking basically
14 about a row house, you don't know how many units.
15 The neighbors will tell us a lot that this is
16 being rented out, et cetera, et cetera.

17 COUNCILMAN SQUILLA: I guess your point is,
18 it's going to take a while before we can get down
19 to --

20 MR. MCKEITHEN: To get it nailed down to
21 that.

22 MR. KEENE: But that being said, the
23 performance of our multifamily model is very close
24 to the performance of our single family models.

1 COUNCILMAN SQUILLA: Who judges?

2 COUNCIL PRESIDENT CLARKE: Okay, Council --

3 MR. KEENE: Who does what?

4 COUNCILMAN SQUILLA: Who judges if it's
5 close? I know you're saying the rate is 15
6 percent. I'm sorry. I will ask it next time.

7 COUNCIL PRESIDENT CLARKE: Yeah. We got
8 to -- we go to break at one, hopefully
9 thereabouts.

10 Chair recognizes Councilwoman Blackwell.

11 COUNCILWOMAN BLACKWELL: Thank you very
12 much, Mr. President. I will be short.

13 Number one, on the senior citizen freeze,
14 who determines the amount?

15 You know, when you give them the amounts
16 that they can earn to get a senior citizen freeze,
17 the people laugh. The amounts are so low for
18 senior and for family.

19 MR. DUBOW: It's State guidelines.

20 COUNCILWOMAN BLACKWELL: State guidelines,
21 well then there is nothing we can do.

22 COUNCIL PRESIDENT CLARKE: But there is --
23 assuming that the gentrification legislation
24 passes that gives us the comparable opportunities

1 as they have in Allegheny County, you can based on
2 some of that support for the age of the
3 residential property owner. There is a way to
4 effect age if we, in fact, choose to do so.

5 COUNCILWOMAN BLACKWELL: Okay. That will
6 be important.

7 COUNCIL PRESIDENT CLARKE: That is part of
8 the conversation where individuals don't qualify.
9 I think, it's relatively low, like \$24,000 for
10 one.

11 MR. DUBOW: 23 and 31, I think.

12 COUNCILWOMAN BLACKWELL: Yeah.

13 MR. DUBOW: 23 and 31.

14 COUNCIL PRESIDENT CLARKE: Then there is as
15 you know, Councilwoman, there are a group of
16 people that will make upwards of 30,000 because
17 they do include your pensions and some of the
18 other things that may be able to get some support
19 through gentrification legislation.

20 COUNCILWOMAN BLACKWELL: Thank you.

21 The other issue is before I stepped out
22 Councilman Greenlee and you were talking about
23 areas where people were talking about
24 gentrification. Well, I've spent the last 30

1 years of my life focusing and fighting for Mantua.
2 It looks like that Mantua fought hard to expand
3 university expansion. I said this before, Drexel
4 is on one side and you can look at the Art Museum
5 on the other. They are the place in the middle
6 where you have great grandparents on down to great
7 grandchildren. They are all related or they're
8 neighbors. Their grandparents grew up together.

9 And now I am afraid that what -- what
10 certainly the university couldn't do, that these
11 taxes -- that the AVI could do and force people
12 out. These are low income people. The people
13 always give me praise about what's changed. We
14 fought hard in Mantua. And PHA fought hard, as
15 well. You know, we torn down Mill Creek or Mantua
16 Hall. We recently fought cause the start --
17 across the street from Mantua Square, which is
18 brand new, is McMichael School. It was slated to
19 close, and now that's been reversed.

20 We are really, really fighting hard. It's
21 where we had the largest -- the Lex Street
22 massacre, the worst massacre in the history of the
23 City. Now there's brand new beautiful homes.
24 It's where we had -- we used to have

1 needle-exchange programs and SIDs, Sudden Infant
2 Death Syndrome and -- you name it. All the bad
3 things even nationally, and all of that has turned
4 around. We do not want to see that area lose out
5 after all this time and all this battling to make
6 it the kind of place people can be proud of and
7 people are proud of.

8 It just does not seem fair that we have to
9 risk people losing their homes now because they
10 can't afford taxes. So, I ask you to reevaluate
11 that.

12 MR. DUBOW: I think that's -- issues like
13 that is why we are proposing gentrification relief
14 and why we support the measure in Harrisburg to
15 allow us to make that needs based.

16 COUNCILWOMAN BLACKWELL: But I mean,
17 there's no -- if we go back to comparisons, there
18 is no property compared to -- not in that area, to
19 raise taxes in some of these places as Councilman
20 Greenlee has said. There is no justification for
21 it. There is just no reason.

22 They don't need any of us for this to
23 happen. They wonder why any of us say anything
24 about them because certainly -- people deserve to

1 be able to stay in their neighborhoods.

2 Thank you, Mr. President.

3 COUNCIL PRESIDENT CLARKE: You're welcome
4 Councilwoman. Thank you.

5 Chair recognizes Councilman Johnson, then
6 we are going to break.

7 COUNCILMAN JOHNSON: Thank you,
8 Mr. President.

9 Just want to wrap up on a statement and
10 just a couple other questions regarding this
11 process.

12 First and foremost, I know it was mentioned
13 by yourself Mr. Richard McKeithen that I think I
14 read in one of the local dailies that this process
15 is being used politically for 2015 and, in effect,
16 blocking truly formed. Something along those
17 lines I read.

18 MR. MCKEITHEN: Did I say it?

19 COUNCILMAN JOHNSON: Yeah. The statement
20 was attributed to yourself. I will actually get a
21 copy of it.

22 MR. MCKEITHEN: Yeah.

23 COUNCILMAN JOHNSON: I know for a fact I
24 read it.

1 MR. MCKEITHEN: Okay.

2 COUNCILMAN JOHNSON: This weekend. If it
3 was -- if it's not, I will clarify it. But I know
4 for a fact I read in the article, I think it was
5 the Inquirer that kind of quoted myself and Kenney
6 and Squilla. You or the article alluded to a
7 final source that individuals are using this
8 process for politically 2015, I guess, the
9 election and, in a sense, blocking the form.

10 MR. MCKEITHEN: I don't recall that, but go
11 ahead.

12 COUNCILMAN JOHNSON: But my own personal
13 perspective is that we would be irresponsible as
14 elected officials, particularly if we don't
15 question the accuracy of this process based upon
16 the meetings that we go to.

17 MR. MCKEITHEN: Sure. Sure.

18 COUNCILMAN JOHNSON: And the response that
19 we hear from people. I am a strong advocate for
20 schooling in this process. As y'all mentioned
21 here today, there are challenges and there are
22 kinks that have to be worked out. You said it
23 will never be perfect. It's a work in progress.

24 If it's a work in progress, I think we owe

1 it to the constituents that we represent as a body
2 to phase this process in over a period of time.
3 When the Council President talked about abated
4 properties, are abated properties used as comps
5 with unabated properties?

6 MR. MCKEITHEN: No. Abated properties are
7 in their own separate category. Typically, new
8 construction specifically because majority of -- a
9 lot of the abatements are new construction. We
10 wouldn't put them in the same category we would as
11 something that is already existing.

12 COUNCILMAN JOHNSON: Okay. As we move
13 forward in this process, because obviously we are
14 dealing with people's livelihoods. And I know the
15 Administration talked about a certain level of
16 relief that's going to be provided to people as we
17 move toward AVI. We are operating in the context
18 of just being sensitive to what we hear when we're
19 out and about in our communities, going to our
20 meetings and making sure that rather you are from
21 Center City, Southwest to Point Breeze -- and I
22 think what really opened up my eyes when you see
23 the seniors and people that you grew up with that
24 you've know for all your lives, coming to you and

1 saying it's a possibility that I am going to have
2 to foreclose on my home and move.

3 As we move forward in this process,
4 particularly the budget process, you know, I am
5 just going to expect from the Administration
6 standpoint, from a leadership standpoint, that
7 y'all continue to make sure as you come up with
8 different types of tax relief policies and also
9 the outreach component, to make sure that you are
10 connecting with us Council people.

11 Like for instance, if you are going to be
12 advocating in Harrisburg for a level in tax
13 relief, there should be a partnership. So the
14 same lobbying that went on in Harrisburg to get
15 the 7 percent sales tax, when I was a state
16 representative, that same type aggressiveness
17 should be working in partnership with Council
18 leadership to make sure that people are primarily
19 impacted receive the same type of relief.

20 And more importantly, people recognize that
21 because the Administration don't have to come back
22 and serve, they are still sensitive to the needs
23 of the people who pretty much, a significant
24 portion of them, kind of created this and actually

1 put the Administration in place from the
2 beginning. And so, we talked separate from these
3 type of policy hearings, you know, men to men just
4 on a professional basis in a casual setting.

5 But this is a historical situation that we
6 are in right now. It's really important because
7 we are affecting people's livelihoods. If we
8 can't -- why can't we do smoothing anyway?

9 For instance, some people are undervalued.
10 You want to fix that when? The undervalued
11 properties?

12 MR. MCKEITHEN: Every year we will do a
13 reassessment. And so as we do a reassessment, we
14 will look at everything as much as possible every
15 year. I would expect that things that are deemed
16 to be undervalued will be caught up.

17 COUNCILMAN JOHNSON: Is that fair to tell a
18 constituent that while we work on getting those
19 undervalued properties assessed properly, we move
20 forward and start collecting on everyone who could
21 possibly be overassessed now? This process is
22 moving. We got the assessments February 15.

23 MR. MCKEITHEN: I think -- I think the mass
24 appraisal process which is not perfect, whether it

1 be here in Philadelphia, Chicago or Washington,
2 DC, will always have some properties that are
3 overvalued and undervalued. That is just how the
4 system works. The system lends itself -- what I
5 have implemented as far as a First Level Review
6 process, tries to correct the overvalued
7 properties and -- by giving a process where it's
8 not confrontational and the individuals can talk
9 directly with us and work out something before a
10 formal appeal hearing.

11 But I think no matter where you go, you are
12 going to always have some undervalued properties
13 and some that are slightly overvalued. As long as
14 you are given a process to correct that, you are
15 within industry standards.

16 COUNCILMAN JOHNSON: Mr. Dubow, smoothing.
17 Yes? No?

18 MR. DUBOW: Let me go back to what you said
19 before about working together -- working together
20 in Harrisburg. I completely agree that we need to
21 do that. And I think that we should have a
22 discussion during this process about, you know,
23 the whole range of relief measures.

24 COUNCILMAN JOHNSON: Okay. Thank you.

1 COUNCIL PRESIDENT CLARKE: Thank you,
2 Councilman. Council will recess until 2:30.

3 - - -

4 (Committee of the Whole recessed at 1:13 p.m.)

5 - - -

6 (Committee of the Whole reconvened at 2:56 p.m.)

7 - - -

8 COUNCIL PRESIDENT CLARKE: Good afternoon,
9 everyone. We are going to reconvene.

10 Thank you.

11 Good afternoon, gentleman, again.

12 MR. DUBOW: Afternoon.

13 MR. MCKEITHEN: Thank you.

14 COUNCIL PRESIDENT CLARKE: Like to
15 recognize Councilman Squilla. He was the last
16 individual tee'd up before we went on recess.
17 Start there.

18 COUNCILMAN SQUILLA: Thank you, President.
19 I appreciate it.

20 Good afternoon, guys.

21 MR. DUBOW: Good afternoon.

22 MR. MCKEITHEN: Good afternoon.

23 COUNCILMAN SQUILLA: I know Councilman
24 Johnson -- I'm sorry. Councilman Johnson

1 mentioned the part about smoothing something. And
2 I think, Mr. McKeithen, you said something about a
3 phase-in that happened.

4 When you did this in any other places, did
5 you use any type of phase-in?

6 MR. MCKEITHEN: Yes. As I testified
7 earlier, we -- the District of Columbia had this
8 happen twice where assessments -- they had a
9 moratorium in the '90s. And then from the
10 moratorium, they went to going back to doing full
11 value assessments. They always did full value
12 assessments.

13 But after the moratorium because the market
14 had gone up and taxpayers were having issues about
15 affordability and things like that, they adopted
16 the State of Maryland's approach where the
17 assessments were phased in. They went to a
18 tri-annual, meaning you only assess every three
19 years. And then the increases were phased in over
20 a three-year period.

21 COUNCILMAN SQUILLA: Over a three-year
22 period.

23 MR. MCKEITHEN: And then the early part of
24 2000s, when the market -- the great run the market

1 had between 2002 and 2006, they saw that values
2 were escalating and regular citizens were having
3 issues with paying the property taxes. And they
4 adopted a cap, a tax cap.

5 Now two things, District of Columbia is not
6 a state, so they sort of set their own tax policy.

7 And then two, the tax rate for residential
8 property is almost half of that of commercial.
9 They have an awful lot of the lion share of the
10 income from property taxes comes from large
11 commercial office buildings.

12 COUNCILMAN SQUILLA: Okay. I know we are
13 trying -- one of the nonuniformity in the state
14 house is coming up with a set of bills that would
15 maybe help to do that in the future, but right now
16 we don't have that ability. I think we'd also
17 need state enabling legislation in order to cap
18 our taxes at a certain rate. That if we can only
19 go up, say, 10 percent or 20 percent or whatever
20 it may be, I think we need state enabling
21 legislation also for that.

22 Now, as far as the Administrative's
23 perspective on that, I know, Rob, said you are
24 willing to work with Council. But have you guys

1 though of any other way to ease the burden of the
2 residents?

3 MR. DUBOW: One of the ways -- to come at
4 this kind of on -- go gentrification relief either
5 doing referral like Councilman Johnson proposed or
6 a cap on how much tax can increase. You know, you
7 can do it any number of ways.

8 COUNCILMAN SQUILLA: So, you are open to
9 options?

10 MR. DUBOW: We are open to discussion.

11 COUNCILMAN SQUILLA: Discussion. Well,
12 that's good.

13 Back to OPA. Now, the larger structures,
14 the larger multifamily structures, you do that on
15 income-based assessment over five?

16 MR. MCKEITHEN: We do -- we looked at
17 those. We attempted to do an income analysis. We
18 sent out income and expense questionnaires. But
19 we also looked at a rate sale price per unit
20 analysis. Between the two, we attempted to
21 reconcile what the value should be.

22 COUNCILMAN SQUILLA: Sale price per unit on
23 rentals? I mean --

24 MR. MCKEITHEN: Yeah. Like on an apartment

1 complex.

2 COUNCILMAN SQUILLA: Right.

3 MR. MCKEITHEN: May have 40 or 50 units.

4 So we looked at sales of comparable properties in
5 a zone and looked at the sale price per unit and
6 then applied it across the board.

7 COUNCILMAN SQUILLA: So you would times it
8 by 40, and then come up with a price.

9 MR. MCKEITHEN: Right. Exactly.

10 COUNCILMAN SQUILLA: How about if it was a
11 land -- like, say you have a condominium that has
12 large -- they have a land value associated with
13 that.

14 MR. MCKEITHEN: Yes.

15 COUNCILMAN SQUILLA: How do you break in
16 the land value with each individual condominium
17 especially if there is like a parking garage
18 underneath and things like that?

19 MR. MCKEITHEN: The land analysis -- for
20 the downtown condos, you have two distinct degree
21 of condos here in Philadelphia. You have got the
22 downtown condos. Looking at those, we try to tie
23 a rate per square foot for the actual area.

24 For example, if stuff was selling, we

1 thought it was selling for \$300 per square foot,
2 we would attach -- let Jean Machiz come up and
3 give you specifics of the methodology. But we
4 would attach a rate per square foot to the land so
5 everything would be comparable. Then suck out
6 from the total value and get an improvement value
7 for the units.

8 COUNCILMAN SQUILLA: Is that how it's done.

9 MS. MACHIZ: For the downtown condo towers,
10 we looked at the land, used the established land
11 rate for the area. And then that became the value
12 for land for that condo.

13 COUNCILMAN SQUILLA: You would say it's a
14 million dollars for just land, say.

15 MS. MACHIZ: Correct.

16 COUNCILMAN SQUILLA: And then you divide
17 that by the number of unit, and each unit would
18 have the same land value?

19 MS. MACHIZ: It's based on per rata share.

20 COUNCILMAN SQUILLA: Excuse me?

21 MS. MACHIZ: The per rata share.

22 COUNCILMAN SQUILLA: Okay. That was done.

23 Okay. Thank you.

24 COUNCIL PRESIDENT CLARKE: Thank you,

1 Councilman.

2 Real quick, related but somewhat unrelated.
3 My understanding is that a property -- a
4 residential property, a single family home, is
5 allowed to have three unrelated individuals living
6 in a property, am I correct, before it's
7 designated as a commercial property or a rental
8 property?

9 MR. MCKEITHEN: Well, from our perspective,
10 we're looking at how many units, how many separate
11 units --

12 COUNCIL PRESIDENT CLARKE: No. Not asking
13 that question.

14 MR. MCKEITHEN: We don't --

15 COUNCIL PRESIDENT CLARKE: You don't know?

16 MR. MCKEITHEN: No. We don't deal with who
17 lives there.

18 COUNCIL PRESIDENT CLARKE: Reason I asked
19 that question, in the Temple University area and
20 probably around most of the university, people
21 basically have single family homes and they rent
22 to students. It does not trigger the designation
23 as a rental property until it reaches four or
24 more, it's my understanding.

1 But the question is, did -- they do charge
2 per bed, actually in this particular case, going
3 rate right now, Temple, like 700 to 900 per bed.
4 They are basically income producing properties.
5 We try to do some things with respect to
6 inspection. Some other issues before when we are
7 trying to prohibit those properties in the
8 neighborhood, but we weren't very successful in
9 terms of being able to gain access to the
10 properties.

11 I see some of you guys shaking your heads.
12 You guys know what I'm about?

13 (No response.)

14 COUNCIL PRESIDENT CLARKE: I see, you're
15 not going to shake your head anymore.

16 My point is, though, in a particular
17 neighborhood where there is these type of
18 properties -- and everybody knows where they
19 are -- this person has a single family residence
20 and they are making a lot of money. And the
21 person next door that happens to have a single
22 family home where they live, is it fair to have
23 the same assessment for those two properties?

24 MR. MCKEITHEN: See, I am glad you brought

1 this out. Where we are limited is that as long as
2 they haven't made separate units -- separate
3 kitchen, separate bathroom for each and
4 distinguishably made two or more units, then it's
5 beyond our purview.

6 Now, what would have to happen is you have
7 to get some dialogue from License and Inspection
8 what they deem to be liveable as far as how many
9 people can live in a particular dwelling. As long
10 as it stays one unit, if it's a property owner
11 renting out to three students and there is still
12 only one defined unit, one kitchen, you know, set
13 up like that, then to us it's still a single
14 family residential property.

15 COUNCIL PRESIDENT CLARKE: Well, the reason
16 I bring that up because the values in York Town
17 have gone up. Actually, not just this particular
18 year but in recent years because of the sales
19 prices of houses in York Town. And those sales
20 prices were relatively high, no, actually very
21 high compared to what they used to be. It was
22 based solely on the fact that the people were
23 using these as units to rent beds to students.

24 MR. MCKEITHEN: And see, that's where you

1 would have to devise some legislation to make
2 those property owners make their properties
3 multifamily-ish. They would have to make them --
4 you would have to -- I seen Northern Virginia do
5 something similar.

6 You'd have to have some sort of legislation
7 that says you can not have but so many people in a
8 three bedroom house living in this particular
9 manner, et cetera, et cetera. It would have to
10 break it out into distinct units.

11 COUNCIL PRESIDENT CLARKE: We tried that.
12 I mean, the law is three unrelated.

13 MR. MCKEITHEN: Okay.

14 COUNCIL PRESIDENT CLARKE: But the question
15 is, they are charging people rent for those beds.
16 They are making revenue from the houses. I don't
17 know if it's reported or not. At the end of the
18 day, it's driving up values of homes in York Town
19 and Jefferson and other over comparable
20 neighborhoods. And the individuals that live
21 there that live in the same comparable houses but
22 are just individuals living in homes are ending up
23 paying more taxes.

24 MR. MCKEITHEN: We wouldn't --

1 COUNCIL PRESIDENT CLARKE: That's not
2 something you could --

3 MR. MCKEITHEN: We wouldn't have any way of
4 knowing who lives where. And as long as it has
5 all of the implications of a single family home --

6 COUNCIL PRESIDENT CLARKE: Right.

7 MR. MCKEITHEN: We would have no way of
8 knowing.

9 COUNCIL PRESIDENT CLARKE: Okay. All
10 right. I'll try and figure that out a little.

11 MR. MCKEITHEN: It's all right. Go ahead,
12 sir.

13 COUNCIL PRESIDENT CLARKE: Thank you. I
14 mean, it's clear that you.

15 MR. KEENE: Well --

16 COUNCIL PRESIDENT CLARKE: Give me some
17 help on this. Student housing is really a problem
18 for myself and a number of --

19 MR. KEENE: In our sales validation
20 process, when we see those sales that are
21 significantly higher than everything else that's
22 around it, we throw them out so that those prices
23 don't influence the values of surrounding homes.

24 COUNCIL PRESIDENT CLARKE: At what point in

1 time does it trigger? Because this has been going
2 on in York Town for about ten years?

3 MR. KEENE: They never get into the
4 analysis that determines what the property values
5 are. They are thrown out.

6 COUNCIL PRESIDENT CLARKE: You say that --
7 this started around ten years ago when Temple
8 decided to expand to non-Philadelphia students.
9 So, they started renting these properties out.
10 Over time, the values have gone up significantly.

11 Are you saying that once the first couple
12 of houses sold in York Town at a dramatically
13 higher price than --

14 MR. KEENE: We would have thrown those
15 sales out. We would have considered them invalid.

16 COUNCIL PRESIDENT CLARKE: All right.

17 MR. KEENE: Unless and until they become
18 like the mainstream profile, if everything else
19 around it -- if they are significantly higher than
20 similar properties, we don't count the sales.
21 They don't go into the valuation model.

22 COUNCIL PRESIDENT CLARKE: Okay. Think you
23 opened up a can of worms on that one. Now I know
24 why Richie wanted you to sit down.

1 COUNCILMAN GREENLEE: Can he stay there?

2 COUNCIL PRESIDENT CLARKE: Councilman,
3 actually, you are next.

4 COUNCILMAN GREENLEE: Can the gentleman
5 stay there? He may be -- I was going to raise a
6 similar issue. Mr. McKeithen, kind of a -- try to
7 try again on a question I asked earlier.

8 MR. MCKEITHEN: Sure.

9 COUNCILMAN GREENLEE: Because we had heard
10 in most of these gentrified areas, sprinkled all
11 on these blocks are people that lived there a long
12 time. That is why I raised the question of if you
13 see the property has been in the same name for 40,
14 50 years or something, it just seems fair to me
15 that they would not be judged on a property that's
16 been resold a couple times, right?

17 MR. MCKEITHEN: No. When we analyze sales,
18 this is what we kind of getting into. When we
19 analyze sales, we are looking for what's typical.

20 For example, you have a lot of sales what
21 we call speculators. People who do this. And,
22 you know, we try not to use their particular sales
23 because those are individuals who are really --
24 can inflate a market based on just one or two

1 individuals. We try to use typical sales, sales
2 where you don't see the same name, sales where you
3 don't see the same company, sales that haven't
4 sold twice, three or four times within, like, a
5 year or a year and a half or so. That's part of
6 our filtering process.

7 COUNCILMAN GREENLEE: All right. The
8 reason I am bringing that up is -- and from
9 what -- I am sorry. Your name again, sir.

10 MR. KEENE: Kevin Keene.

11 COUNCILMAN GREENLEE: Mr. Keene said was
12 that they sort of throw out if something is much
13 higher than they seen on the block. I have to
14 tell you, I heard from a number of people when
15 they called the assessor and say well why is my
16 assessment, they will say, well, you know, 29 such
17 and such sold for \$400,000 so we jacked up -- yo
18 know, we base it on that.

19 That seems to -- I hear from people
20 different things from what you just told me.

21 MR. MCKEITHEN: Now, that -- that
22 particular property, when people are talking about
23 the market, they are not saying that they took
24 that particular sale and used it to jack everyone

1 else up.

2 COUNCILMAN GREENLEE: That's what I'm told
3 they say.

4 MR. MCKEITHEN: They may be referring to
5 the fact that they looked at that sale as an
6 indication, but not -- doesn't necessarily mean
7 that they used it.

8 Meaning, for example --

9 COUNCILMAN GREENLEE: It was an indication
10 but they didn't -- doesn't mean they used it?
11 Something is lost there.

12 MR. MCKEITHEN: It's an indication of where
13 a market might be going, but it doesn't
14 necessarily mean that they actually use it.

15 COUNCILMAN GREENLEE: Okay. Am I missing
16 something here? I'm sorry, I am not trying to be
17 sarcastic, but it sounds like the same thing to
18 me.

19 MR. MCKEITHEN: No.

20 COUNCILMAN GREENLEE: If you indicate
21 something and you know --

22 MR. MCKEITHEN: Meaning -- meaning, by the
23 same token, if something sold for 400,000, that
24 doesn't mean come in here and try to get me to

1 reduce your assessment to 150.

2 COUNCILMAN GREENLEE: No. I didn't say
3 that.

4 MR. MCKEITHEN: What it means is that the
5 market is going up. We are not necessarily using
6 that particular sale to accelerate assessment
7 because we haven't seen it as the norm.

8 Once again, we are looking for property
9 sales that are the norm. That's why when I
10 responded to Councilman Squilla this morning about
11 the property that sold for 700,000 and we assessed
12 it at 500, we may have seen 500 being more of the
13 norm versus the 700. We will have to see.

14 When I say that, you know, it takes a
15 couple years to get everything perfect, in a
16 couple years if properties continue to sell for
17 700,000, then our norm will move to 700,000 not
18 stay at 500,000. When I say it's an indication
19 that -- that high sale price is an indication of
20 where it might wind up one day, but we haven't
21 seen it consistently over and over again.

22 MR. DUBOW: Gives you an idea of something
23 you need to track.

24 MR. MCKEITHEN: It gives us an idea of

1 something we need to track and something we need
2 to keep on our horizon.

3 COUNCILMAN GREENLEE: Okay.

4 MR. KEENE: Also depends on the sources
5 you're looking for sales. You can go into the
6 Public Record information. You will see that
7 \$400,000 sale on a \$200,000 neighborhood. And
8 there will be nothing that tells you that it is
9 not a valid sale. That is not the file that we
10 use to do the values. The file that we use to do
11 the values, that sale has probably been coded as
12 an invalid sale.

13 There are two different record sources.
14 Yes, you can get one show up on the list, and it
15 doesn't mean that it was used in the valuation
16 process.

17 COUNCILMAN GREENLEE: All I can tell you is
18 that it's different from what people told me
19 assessors have told them. Just leave it at that.

20 MR. KEENE: That's possible.

21 COUNCILMAN GREENLEE: Okay. Just one other
22 question.

23 I know there are some properties -- I don't
24 know exactly what the program is called -- where

1 there is limits on their ability to sell or rent.

2 MR. MCKEITHEN: Restricted resale.

3 COUNCILMAN GREENLEE: Restricted resale. I

4 know you might not know that or the evaluator

5 might not know that when they assess the price.

6 But do you know, is that something that is taken

7 on in consideration in either the review with BRT?

8 MR. MCKEITHEN: Right. Exactly. That's

9 another great reason why we have this First Level.

10 What the taxpayer needs to do is attach that.

11 COUNCILMAN GREENLEE: Okay. Good. That's

12 all I need to know on that one. Thank you.

13 Thank you, Mr. President.

14 COUNCIL PRESIDENT CLARKE: Thank you

15 Councilman.

16 Chair recognizes Councilman Oh.

17 COUNCILMAN OH: Thank you very much,

18 Mr. President.

19 So, Mr. McKeithen, based on the appraisals

20 that have been completed and the number of First

21 Level Appeals, what is your feelings on the

22 accuracy and readiness of the City to move forward

23 on implementing the AVI?

24 MR. MCKEITHEN: My assessment is that we

1 are ready to move on with AVI. I think that we
2 have conducted a reassessment that, once again, is
3 within industry standard.

4 For the first time ever having done this, I
5 think we landed not exactly perfect. I am not --
6 never satisfied with. But I think that things
7 landed in an acceptable way and an acceptable
8 manner. And we can now address the patches of the
9 city that we need to be do more work in to fine
10 tune and sort of tweak those areas.

11 COUNCILMAN OH: How long would that take,
12 do you think?

13 MR. MCKEITHEN: Well, we will look at this
14 First Level Review process. When I get all of the
15 First Level Reviews --

16 COUNCILMAN OH: So far 16,000?

17 MR. MCKEITHEN: So far 16,500.

18 COUNCILMAN OH: Is that expected number?
19 Is that a high number? Low number?

20 MR. MCKEITHEN: Well, standard pretty much
21 dictates that anything -- anywhere between 7 -- I
22 want to say 7 and 10 percent is pretty much
23 acceptable and has been in the past known to be
24 acceptable. But that's for areas that do

1 reassessment every year.

2 Once again, we have never done this. So, I
3 know that there will be a lot more coming in.
4 Once I get them all, I will be able to comment
5 more on where I think we are.

6 COUNCILMAN OH: Do you think you will have
7 this done by the time we have to set the millage
8 rate?

9 MR. MCKEITHEN: All of the appeals
10 responded to?

11 COUNCILMAN OH: Yes.

12 MR. MCKEITHEN: No, sir. If you have to
13 set the millage rate in May or June, I don't
14 think -- no. There is no way we will have them
15 done by then.

16 COUNCILMAN OH: If most of the stuff you
17 believe is, you know, done, you know, fairly well
18 or on target, what are the 49 new employees for?

19 MR. MCKEITHEN: The 49 new employees?

20 COUNCILMAN OH: Yeah.

21 MR. MCKEITHEN: Well, once you have
22 conducted a reassessment, you have to maintain it.
23 And so part of what my vision is that we would
24 always do some of the same steps that we have done

1 to get to where we are but just in a more refined
2 manner. The 49 people are pretty much set by the
3 industry saying that for locality the size of
4 Philadelphia, you should have at least or it's
5 acceptable to have at least this amount of people.

6 You have to also understand that we run
7 several programs like the abatement program. We
8 have, once again, appeals. This will be a heavy
9 year, I am quite sure, for appeals both with the
10 OPA and both with the Board of Revision of Taxes.
11 So, we have more than enough to do for the
12 additional 49 people once we are able to retain
13 them.

14 COUNCILMAN OH: Okay. So -- and then you
15 have the additional \$1.7 million in outside
16 contractors. What are they going to do?

17 MR. MCKEITHEN: Well, outside contractors
18 do things that we don't have capability to do.

19 For example, one of our outside contractors
20 is an MAI appraiser. He does a lot of training
21 for us. I don't have a MAI appraiser on staff.
22 That is a very -- it's the highest degree of
23 appraisal status you can obtain.

24 So, you know, the outside contractors do

1 things and have technology and stuff like that
2 that we yet don't have that I would like to be
3 able to use to enhance our system.

4 COUNCILMAN OH: This was not available to
5 you at last year or when you were doing these
6 appraisals?

7 MR. MCKEITHEN: The 1.7?

8 COUNCILMAN OH: The 1.7 and the 49 new
9 employees.

10 MR. MCKEITHEN: Well, the 49 employees, you
11 talking about the ones that would get us to 218?

12 COUNCILMAN OH: Yeah.

13 MR. MCKEITHEN: Yeah, no. The 49 employees
14 were not available to us. We are still trying to
15 hire at least 49 more employees.

16 COUNCILMAN OH: So explain the process to
17 me that you can do with 169 employees.

18 MR. MCKEITHEN: Sure.

19 COUNCILMAN OH: And 600,000 outside to do
20 the --

21 MR. MCKEITHEN: Right.

22 COUNCILMAN OH: Is it -- you do the
23 baseline. You do the assessments. And then
24 moving forward in the new fiscal year, then you

1 are adding all these additional capabilities for
2 what purpose?

3 MR. MCKEITHEN: What I would like to do
4 differently, Councilman, is I would like to do
5 more door-to-door activities. I would like to
6 actually now in the next year get inside more
7 houses. I would like to have more of a dialogue
8 and an understanding with the communities as this
9 is who we are. This is what we do.

10 I would like to have more technology.

11 COUNCILMAN OH: What will -- what will that
12 lead to?

13 MR. MCKEITHEN: I think it will lead to
14 better assessments. I think it would lead to a
15 much easier process for everyone to understand
16 since they now have started to get used to us and
17 what we do. I think it will lead to a better
18 overall system for OPA as well as the City.

19 COUNCILMAN OH: Okay. That's a lot of
20 resources, new resources that is indicating to me
21 that there is a far better assessment coming a
22 year after this.

23 MR. MCKEITHEN: Yes. That COD that I
24 talked about, that COD that is now 13.9, I would

1 like to get it down, if I can, to 10 and under.
2 Which for a city like Philadelphia is pretty much
3 unprecedented.

4 MR. DUBOW: Let me just add to the 1.7 you
5 are talking about has been added this year. So,
6 it's available and has been available during this
7 process. The 49 employees are additional. But
8 the change from '13 to '14 is actually a decrease.
9 The change from the original budget is the
10 increase you are talking about. But that
11 adjustment's already been made during the course
12 of '13 in the transfer ordinance.

13 COUNCILMAN OH: That has -- I understand
14 that's been made in a transfer ordinance. Now you
15 are continuing that with an additional request for
16 1.7 going into '14.

17 MR. DUBOW: To carry it forward. Carry
18 forward what we had in '13 into '14.

19 COUNCILMAN OH: How long did you have that
20 '13? All of '13 or just a portion of '13?

21 MR. DUBOW: About two months ago is when we
22 did the transfer ordinance.

23 COUNCILMAN OH: Two months ago. So, two
24 months ago, you know, you've added 1.7 million in

1 the process of starting to hire outside
2 contractors. And now you are carrying that
3 forward as we are about to send out or we had sent
4 out most of assessments; is that correct?

5 MR. DUBOW: Well, the 1.7 was added in part
6 for things like the sketching, but in part because
7 we saw where spending was going. So, the total
8 spending for '13 and the total spending for '14 --

9 COUNCILMAN OH: Okay. I will come back to
10 it. But I would like to understand sketching as
11 essential as opposed to additional as to why it
12 wasn't done previously. But I will wait my turn.

13 Thank you.

14 MR. DUBOW: Okay.

15 COUNCIL PRESIDENT CLARKE: Thank you
16 Councilman.

17 Chair recognizes Councilman Johnson.

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

20 Just want to follow up on a couple other
21 questions. And also statement-wise, Rich, I did
22 do the follow up. It wasn't you in the article.

23 MR. MCKEITHEN: Thank you.

24 COUNCILMAN JOHNSON: It just says

1 proponents, proponents of AVI, a few individuals
2 are using this as a platform for the 2015
3 election. I was really clarifying in this context
4 and even not so much as to yourself but it's more
5 about us being responsible and advocating for the
6 constituents of who we represent whether you're
7 District Councilperson or a Council At Large
8 member. But also, overall as body, because we
9 made a commitment not only to our respective
10 constituents but also to the City of Philadelphia
11 when we took our oath. I do stand corrected.

12 One thing that was brought to my attention,
13 a part of this conversation, and I think
14 Councilman Greenlee touched on it briefly, but I
15 want to clarify it.

16 You have affordable houses, right.

17 MR. MCKEITHEN: Yes.

18 COUNCILMAN JOHNSON: Where people have
19 participated through HUD to purchase a first
20 time -- participate in the first time home buyers
21 program for affordable housing. Those housing are
22 subsidized. In return, obviously, there is a lien
23 on their property for a period of time from which
24 they are restricted from selling their home.

1 Obviously, they are on lower income to moderate
2 income population.

3 What happens when their property values go
4 up? In terms of -- what is to safeguard for that
5 particular population or what is in place to
6 address the affordable housing component?

7 MR. MCKEITHEN: Now we as the assessment
8 office, we are going to address the real property
9 and what they can or cannot do with that piece of
10 real property in that home. So if it's a
11 situation where they in restricted resale, then we
12 would have to look at trying to discount their
13 assessment from a typical assessment. So, that
14 has to be worked out.

15 What we would ask them to do -- when we
16 are -- oftentimes, when we are doing
17 reassessments, we don't always know who is in what
18 particular situation relative to that. But all
19 they need to do, once again, it's an example why
20 we need the First Level, is to attach their
21 documents to the First Level, sign it and send it
22 to us.

23 I am looking to try to establish something
24 more en masse so that, you know, as we move

1 forward, we can easily pull these out. But that
2 has to be established.

3 COUNCILMAN JOHNSON: Are you working in
4 partnership with PHA in regarding this process as
5 well?

6 MR. MCKEITHEN: Yes. I spoke with PHA
7 Director yesterday. And we are arranging a more
8 formal meeting to sort of get some feedback as to
9 what is involved in their --

10 COUNCILMAN JOHNSON: Do you think in terms
11 of the March 31 deadline, that is ample amount of
12 time to pull together a plan that specifically
13 deals with those that live in subsidized housing
14 as it relates to AVI to make sure that, one, they
15 properly receive the information that's needed and
16 they actually qualify?

17 MR. MCKEITHEN: Well, once I have
18 established exactly what is involved with their
19 particular situation, I can pull from our records
20 who -- what those properties are. And we can do a
21 revised assessment for those, grant it that they
22 are all in same situations. But I need to have
23 that dialogue first with that particular
24 department.

1 COUNCILMAN JOHNSON: The dialogue with PHA
2 as well as the Office of Housing Community
3 Development that has the Home Start Program, all
4 these are subsidized houses. And for the most
5 part, if it's their first time home buyers, there
6 is a certain level of restriction.

7 MR. MCKEITHEN: Right.

8 COUNCILMAN JOHNSON: That they cannot sell
9 their homes. Within the next seven days, you are
10 saying there will be a strategic plan together
11 with those particular --

12 MR. MCKEITHEN: What I am saying is that
13 they won't have to worry about the March 31
14 deadline because I will be able -- if that department
15 can identify those parcels, I can make the
16 adjustment. So, they won't have to worry about
17 the March 31 deadline.

18 COUNCILMAN JOHNSON: Okay. Just elaborate
19 on the component when you say there may be a
20 possibility of some type of discounted component.

21 MR. MCKEITHEN: Right. I would --

22 COUNCILMAN JOHNSON: For subsidized home.

23 MR. MCKEITHEN: I would encourage them to
24 file a First Level regardless because that's

1 within their right and they can also file with the
2 Board. But I am looking to try to solve that if,
3 in fact, we can come to some conclusion.

4 COUNCILMAN JOHNSON: Ahead of time.

5 MR. MCKEITHEN: Yeah. I am trying to solve
6 that on a more global basis.

7 COUNCILMAN JOHNSON: Okay. If you could,
8 you know, just get back -- I know you talked about
9 getting back to my office with the actual formula
10 that you guys use.

11 MR. MCKEITHEN: Sure.

12 COUNCILMAN JOHNSON: The discs are already
13 put out to the public. We will notify the Center
14 City Resident Associations, Cross Town Coalition
15 for Tax Fairness and let them know that the discs
16 will be available.

17 And the other component is, this is a key
18 component in the midst of this conversation. We
19 talk about gentrification. We talk about long
20 term residents. There is also affordable housing,
21 low to moderate income population of folks who are
22 going to be significantly impacted. I don't even
23 know if that touches on the role of people that
24 are disabled. I would think some disabled folks

1 live in subsidized housing. Obviously, they will
2 be significantly impacted if your SSI check is
3 only a certain amount of money per month and your
4 taxes not only double, quadruple but in some
5 cases, ten times the amount it originally was.

6 It will have an impact on them. So, I am
7 very interested and sensitive to make sure that we
8 have a constructive plan that not only identifies
9 them but also gets the word out to those
10 particular populations.

11 MR. MCKEITHEN: Now, I will only address
12 the actual real property and the fee simple
13 ownership thereof. If there is a person that is
14 disabled, they have programs for people who have a
15 disability that I -- we put information out to the
16 public about those programs also every time we go
17 out.

18 COUNCILMAN JOHNSON: There is a disabled
19 program. I know about Senior Citizens Tax Freeze.

20 MR. MCKEITHEN: Well, let me have somebody
21 from Administration come up.

22 COUNCILMAN JOHNSON: Ms. Waxman.

23 MS. WAXMAN: Hi. Well, they are not OPA
24 programs in all of our information and mailings.

1 We've included information about all the tax
2 relief programs including the property tax and
3 probate program out of the Commonwealth of
4 Pennsylvania. Which is mainly for seniors, widows
5 over the age of 50 and anyone who is disabled over
6 the age of 18. Also, under the state
7 constitution, any disabled Veteran is exempt from
8 property taxes.

9 COUNCILMAN JOHNSON: Good. So, I will wrap
10 up. I know I am past my time, Council President.

11 So the rent rebate program, actually
12 administered thousands of those applications in my
13 former life as a state representative on a state
14 level. Very popular program.

15 You are saying people are covered under the
16 rent rebate program?

17 MS. WAXMAN: That program, yeah. It's for
18 seniors, widows and widowers over the age of 50
19 who spouses were over 65 or if you are disabled
20 over the age of 18.

21 COUNCILMAN JOHNSON: Okay. Thank you very
22 much.

23 MS. WAXMAN: You're welcome.

24 COUNCILMAN JOHNSON: Thank you, Keith.

1 MR. MCKEITHEN: Thank you -- Richie
2 McKeithen. Thank you, sir.

3 COUNCIL PRESIDENT CLARKE: Thank you.
4 Rent rebate, that is also for home
5 ownership, right? Did you say rent rebate was one
6 of the programs or those --

7 MS. WAXMAN: It's the property tax and rent
8 rebate program. So, it works for home owners as
9 well as renters.

10 COUNCIL PRESIDENT CLARKE: Okay. I just
11 wanted to make sure. Thank you.

12 Chair recognizes Councilwoman Sanchez.

13 COUNCILWOMAN QUINONES-SANCHEZ: Thank you.
14 Mine are simple.

15 For clarification, purposes March 31 is a
16 Sunday. What date are we using? And Friday is
17 Good Friday.

18 MR. MCKEITHEN: Well, deadline date is
19 March 31, but I expect to get some in after that
20 date. So, we will consider anything that comes in
21 April 1.

22 COUNCILWOMAN QUINONES-SANCHEZ: Friday is
23 Good Friday.

24 MR. MCKEITHEN: Yes, ma'am.

1 COUNCILWOMAN QUINONES-SANCHEZ: So it's
2 April 1 you're going to consider?

3 MR. MCKEITHEN: I will consider anything
4 that comes in April 1.

5 MR. DUBOW: We have given an extension.

6 COUNCILWOMAN QUINONES-SANCHEZ: That's all
7 I wanted you to say. Two days.

8 COUNCILMAN JOHNSON: Point of information.

9 COUNCIL PRESIDENT CLARKE: Councilman.

10 COUNCILMAN JOHNSON: I just want to go
11 back. If you consider March 1 -- I think you just
12 alluded to my colleague.

13 MR. DUBOW: April 1.

14 COUNCILMAN JOHNSON: April 1, that you also
15 again reconsider 45 day, Richie McKeithen.

16 COUNCILWOMAN QUINONES-SANCHEZ: Two plus
17 one equals 45.

18 I want to move forward. Council President
19 shared some information with me around the
20 Homestead applications. I know he mentioned about
21 getting some data sets from you guys so we can
22 really move towards getting people to apply. I am
23 very concerned about the low number in my
24 districts.

1 Can we talk about what the plan is going to
2 be on behalf of the Administration. At one of the
3 hearings a couple of weeks ago, we talked about
4 using our mortgage foreclosure counselors and
5 community folks to go out and do a door-to-door
6 campaign.

7 Have we moved -- Rob, has there been more
8 discussion around that?

9 MS. WAXMAN: So we've been working a lot
10 with the housing counselors from OHCD an CEO. And
11 they're, in fact, have been trained both in the
12 Homestead Exemption and all in the First Level
13 Review as well as the tax relief programs
14 available from the Department of Revenue. They
15 have been the folks who have been going out and
16 doing a lot of the staffing of our drop-in
17 sessions, as well as they now are equipped to do
18 that whenever they are doing those types of
19 events.

20 COUNCILWOMAN QUINONES-SANCHEZ: I am
21 looking for something more prescribed. I am
22 looking for a door-to-door initiative like we did
23 for mortgage foreclosure that considers providing
24 additional resources for some of these providers

1 to do that. Particularly, in low income areas or
2 gentrifying areas where that may be the only
3 relief valve that we have. I am working with some
4 of them. I think some of these informational
5 workshops have been great, but I mean door to
6 door.

7 We are doing some of that. On behalf of
8 the staff, I would like to see a coordinated and
9 committed effort by the Administration through
10 that award winning program to do -- commit to a
11 door-to-door campaign in those areas, particularly
12 where we have already identified that people are
13 not applying.

14 MR. DUBOW: So, we hear the request. We
15 will take that back and we'll get back to you
16 through the chair.

17 COUNCILWOMAN QUINONES-SANCHEZ: How long do
18 you think before -- it's an issue of timing.

19 MR. DUBOW: Yeah. We will try to get back
20 to you this week.

21 COUNCILWOMAN QUINONES-SANCHEZ: Okay.
22 Thank you.

23 Those are my questions, Council President.

24 COUNCIL PRESIDENT CLARKE: I am sorry. You

1 done?

2 Councilwoman, with respect to your question
3 we talked about, the housing counseling agencies
4 in -- does that -- I am assuming it doesn't. The
5 city has contracts with NAC, N-A-C-s, that also
6 includes those individuals.

7 COUNCILWOMAN QUINONES-SANCHEZ: And energy
8 coordinating offices. There might be 24 of them.

9 COUNCIL PRESIDENT CLARKE: So if somebody
10 went to Kensington South tomorrow, the people in
11 that office are trained to do applications?

12 MR. MCKEITHEN: Yes. I am told that they
13 are.

14 COUNCIL PRESIDENT CLARKE: Okay. I am
15 going to send somebody over there tomorrow.

16 MS. ADAMS: Hi. I'm Anna Adams. I'm Chief
17 of Staff in the Finance Department. So, some of
18 the NACs employees have been trained.

19 COUNCIL PRESIDENT CLARKE: Some?

20 MS. ADAMS: Yeah. It depends on -- they
21 obviously, it was a location-based decision, so
22 whenever they were drop ins, in the neighborhoods
23 of those NACs -- those NACs people were in, they
24 were trained in those areas so they would make

1 sure they would be in those neighborhoods for the
2 drop ins. But it didn't happen necessarily
3 citywide. But we can make --

4 COUNCIL PRESIDENT CLARKE: So, there is an
5 example. Strawberry Mansion is one of those areas
6 where there is very low response to Homestead.
7 And there is a NAC in Strawberry Mansion.

8 MS. ADAMS: Right. Some of them may be,
9 but I can't verify that every single one has been
10 trained. We will go back and ask that every
11 single NAC employee was trained on the Homestead.
12 Most of them have been, but it hasn't been
13 completely every single one.

14 COUNCIL PRESIDENT CLARKE: Is it most of
15 them or the ones where you had AVI --

16 MS. ADAMS: I think it's most of them. But
17 I didn't want to leave the impression that every
18 single one has been trained.

19 COUNCIL PRESIDENT CLARKE: Okay. I am
20 trying to find -- I know Councilwoman because we
21 have this conversation. You have areas where
22 there's been limited response, so shouldn't we
23 target those areas?

24 MS. ADAMS: Yes.

1 COUNCIL PRESIDENT CLARKE: Not necessarily
2 areas where you had meetings.

3 MS. ADAMS: Part of also the conversation
4 about where we have meetings is to try and get to
5 those neighborhoods that's been --

6 COUNCIL PRESIDENT CLARKE: That has not
7 been as smooth as was referenced earlier. There
8 were some glitches with respect to --

9 MS. ADAMS: Part of the reason why we have
10 done our targeted community meetings and working
11 with police districts is to try and target those
12 areas where we think there may have been lower
13 Homestead outreach or to try and encourage more
14 people --

15 COUNCIL PRESIDENT CLARKE: Where did you
16 have it in Strawberry Mansion?

17 MS. ADAMS: We can get the list of all the
18 meetings that we've been to. I don't have --

19 COUNCIL PRESIDENT CLARKE: You didn't have
20 it. I'm asking the question to see if you --

21 MS. ADAMS: I don't know off my head.

22 COUNCIL PRESIDENT CLARKE: Since you said
23 you were --

24 MS. ADAMS: -- where we have been on every.

1 You do? You have it. We can get you this, but
2 there was one in Strawberry Mansion, yes.

3 COUNCIL PRESIDENT CLARKE: Where?

4 MS. ADAMS: Do you know where it was? We
5 can get you the address of where it was. We have
6 the lis --

7 COUNCIL PRESIDENT CLARKE: You said it was
8 one in Strawberry Mansion?

9 MS. ADAMS: Yes. There has been one in
10 Strawberry Mansion.

11 COUNCIL PRESIDENT CLARKE: Where?

12 MS. ADAMS: I just don't have the address
13 in front of me.

14 COUNCIL PRESIDENT CLARKE: How do you know
15 there was one in Strawberry Mansion?

16 MS. ADAMS: Because it says Strawberry
17 Mansion on my list that I have in front of me, but
18 I don't have the address.

19 MR. DUBOW: Just says community meeting,
20 Strawberry Mansion. And we will get you the
21 address.

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

24 Chair recognizes Councilman Jones.

1 COUNCILMAN JONES: Don't leave, Anna. I
2 think my colleagues have raised an intriguing and
3 important outreach effort. Whether it's
4 establishing a network of those impacted by first
5 time home buyers in HUD. I think Councilman
6 Johnson raised, I think that is important. I
7 think it was followed up by Councilman Sanchez by
8 this resource that we have that is very connected
9 to the community. And ironically, in the
10 communities least served that we should take
11 advantage of those not in a shot in the dark kind
12 of way but in a carpeted patterned way to address
13 those neighborhoods that are under served.

14 I mean, if we are going to pull this
15 trigger, I think it would be a better degree of
16 comfort that we have done everything we could to
17 outreach to people who need it most and sometimes
18 don't know they need it most. If you overlay a
19 disconnect of people that are connected to the
20 internet that are internet savvy, sometimes it's
21 those very same communities. You have to go knock
22 door to door on sometimes senior citizens, doors
23 on people that cannot get out to the library to
24 connect and don't follow this like we are doing

1 today. I think that's an important connection.

2 One other you raised about student housing
3 that I think is very, very important. And I know
4 we have been having back and forth about your
5 algorithms and formulas. But I need to know what
6 is the tipping point at which you say that now
7 it's no longer an anomaly but a pattern. What is
8 that exact number? In Temple or in East Falls or
9 in Wynnefield and Overbrook Farms, this is an
10 important aspect of whether or not they are going
11 to be impacted. The answer to that exact
12 algorithm point where the 51st neighbor -- house
13 on a block is now rental and we need to kind of
14 figure that into the equation. And let me say
15 why.

16 In some of my neighborhoods that are
17 similar to the ones in your neighborhood,
18 Mr. President, 70 percent of the people there are
19 student housing. So, the other 30 percent are
20 folks are like captured in this market place. You
21 may say, oh, that's only for commercial properties
22 with so many registered units, but the income is
23 driving the market place. Not necessarily based
24 on the rental application. These are things that

1 you have to factor in, in order to get an accurate
2 sense of what communities are going through. I
3 mean, I know there are anomalies. And you did a
4 wide sweeping algorithm. But now we need to get
5 down into the neighborhoods, like you say, and
6 kind of look at these anomalies and ask the
7 question why and fix it.

8 MR. MCKEITHEN: Right. See, once again, to
9 get down to that level of detail, an assessor is
10 not going to have capability of knowing who is
11 living in what and how many. An assessor is only
12 going to be able to deal with the house and the
13 land that sits underneath it.

14 In order to do some of what you guys are
15 trying to get done, you would have to have another
16 department or a statute or something saying that
17 if you are in a single family residential zone
18 area, then if you have more than three people, as
19 you said was the litmus test, then you have to
20 file this so they can identify it to us that it's
21 one of those types of properties.

22 Because, once again, you are getting into
23 social sort of things where we don't know who
24 lives in where. We only know the house. And if

1 it's no indication that it's more than one unit or
2 it's more than two units, it's no way we can get
3 down to that.

4 COUNCILMAN JONES: Are you suggesting L&I
5 become a partner?

6 MR. MCKEITHEN: Yeah. We -- I would need
7 another department that had some sort of code
8 enforcement type of capability. But I think we
9 have to look at the law first to see how many
10 people can live in what. And we really have to
11 get down to some level of detail because we can
12 only identify how it's set up now. We can't go
13 and knock on doors and say how many people are
14 living in here. Even if we did, they wouldn't
15 tell us.

16 You have to have the law lead first and
17 then we come behind that.

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

20 COUNCIL PRESIDENT CLARKE: Thank you
21 Councilman.

22 Chair recognizes Councilman -- he's not
23 here, Councilman Oh again.

24 COUNCILMAN OH: Thank you, Mr. President.

1 Okay. Going back then to our discussion,
2 Mr. Dubow. You had identified that in the last
3 two months there was a transfer ordinance that
4 began to move 1.75 million; is that correct?

5 MR. DUBOW: I said there was a transfer
6 ordinance that increased appropriation by 1.7
7 million. So, it doesn't begin to -- it's
8 happened. They have additional appropriation.

9 COUNCILMAN OH: Of 1.7 million?

10 MR. DUBOW: Correct.

11 COUNCILMAN OH: Okay.

12 MR. DUBOW: This fiscal year.

13 COUNCILMAN OH: This fiscal year. Where
14 did that money come from? Where did the 1.7
15 million come from?

16 MR. DUBOW: It came elsewhere in the
17 budget. Wasn't from OPA. It came from elsewhere
18 in the budget.

19 COUNCILMAN OH: Where else in the budget?

20 MR. DUBOW: I don't have the transfer
21 ordinance in front of me, but each transfer
22 ordinance has a From Line and a To Line. So, the
23 ordinance would have said where it came from. I
24 don't have that with me.

1 COUNCILMAN OH: Okay. Why was the transfer
2 ordinance done? Why was the 1.7 million done two
3 months ago?

4 MR. DUBOW: It was done to reflect where we
5 thought OPA spending was going this year. We
6 looked at how it was spending. Started to be
7 meatier and projected it out for the year. Looked
8 at their needs and said, okay, we need to put more
9 money in there or they are going to over spend
10 their budget.

11 COUNCILMAN OH: Okay. So, you projected
12 that \$600,000 in outside contractors would need to
13 be supplemented by \$1.7 million?

14 MR. DUBOW: We proje -- we looked at the
15 total spending and made a projection, yes.

16 COUNCILMAN OH: So, what are you getting
17 with that \$1.7 million? I understand sketching
18 and all that. I don't know where it falls in the
19 priorities of assessment.

20 Is it a refinement? Is it essential?

21 For \$1.7 million, what are you getting now
22 that you didn't get last year?

23 MR. DUBOW: We wouldn't have had with the
24 lower spending level. I will turn that over to

1 Mr. McKeithen.

2 MR. MCKEITHEN: Yeah. It's not all for
3 sketching. Sketching is only a part of it. Once
4 again, I emphasize sketching because that is
5 something is easily understood by taxpayer and
6 people.

7 Sketching is when you have a house -- it's
8 a footprint. It's a diagram of a footprint for a
9 particular property. They will have like 30 feet
10 times 20 feet. It will have, like, the low garage
11 area and things like that. So, it gives you an
12 easy sense of your square footage and how we
13 possibly got to it.

14 The picture gives you an idea of --
15 anybody -- it's somewhat self-explan -- it's a
16 picture of the property. It's what the property
17 looks like.

18 COUNCILMAN OH: Okay. I am going to
19 interrupt just to let you know that, you know,
20 what I think we are trying to do -- what I am
21 trying to do is understand the level of appeals
22 that are legitimate based on inaccurate
23 assessments or problematic assessments, and
24 what -- what resources the Administration has put

1 to addressing those issues.

2 MR. MCKEITHEN: Well, we have the resources
3 to address the First Level Reviews. We have 109
4 evaluators. And we have roughly 95 to 100 that
5 will actually address the First Level Reviews.

6 My guess is that a lot of the First Level
7 Reviews and some of these areas that have had the
8 biggest degree of uproar will have a lot of
9 similar issues. That's my 25 years experience or
10 more. When you have areas that are -- have a lot
11 of degree of appeals or First Level Reviews, you
12 have similar issues. And so, we will be able to
13 address those, you know, versus we had a lot of
14 First Level Reviews that are going to be sprinkled
15 out from every where.

16 My guess is that a lot of them are going to
17 come from several areas around town. We will be
18 able to address them in a broader format.

19 COUNCILMAN OH: Okay. I will conclude my
20 questions with this statement that it doesn't seem
21 correct to me that you would now be adding all the
22 more resources after you have completed this
23 process, which indicates to me -- I am just laying
24 this out there for future discussions outside of

1 this forum.

2 It would indicate to me that you are
3 anticipating a extensive process or that you are
4 placing monies -- you are prioritizing the
5 spending of this money in an area which I am
6 questioning is necessary or as important as other
7 things. So the fact that these 49 new hirees and
8 this 1.7 million is here at the end of the
9 process, is something that I would like to
10 understand better. Okay.

11 Thank you.

12 COUNCIL PRESIDENT CLARKE: Thank you
13 Councilman.

14 Chair recognizes Councilman Squilla.

15 COUNCILMAN SQUILLA: Thank you,
16 Mr. President.

17 During the process you said during the
18 assessments you actually used different criterias
19 as far as square footage and then also you said
20 L&I records. Is that just based on permits that
21 people filled to refurbish their homes?

22 MR. MCKEITHEN: Yeah. Their permits people
23 taking out to do different things to their
24 property.

1 COUNCILMAN SQUILLA: If they take out
2 permits to work on their home, they may be taxed
3 more?

4 MR. MCKEITHEN: Not necessarily. While we
5 may pick up or record information from a permit,
6 it does not mean that it's going to change the
7 overall condition of the property. Some people
8 take out permits or permits can be taken out to do
9 what we would call a lot of deferred maintenance
10 type of things. We really like to concentrate on
11 the major permits like gut jobs, total
12 renovations, things like that.

13 COUNCILMAN SQUILLA: So, if someone is,
14 like, redoing a bathroom or something?

15 MR. MCKEITHEN: Yeah. Somebody fixed up a
16 bathroom and does not necessarily mean that it's
17 going to change overall condition code of the
18 entire house.

19 COUNCILMAN SQUILLA: Because my fear is
20 that when this does happen, you have some people
21 that don't get permits and do their work. If we
22 are going to go after people that do get permits,
23 any chance they are doing remodeling their home
24 and they have more of an opinion, people have told

1 us at some of these meetings, well, I'm not going
2 to get a new front now. If I get a new front,
3 they will raise my taxes.

4 I mean, is that a possibility?

5 MR. MCKEITHEN: I have heard that in other
6 places, and I haven't found it to be true. Where
7 we get hurt in this overall mass appraisal process
8 is when people sort of, like, gut out houses and
9 things like that and don't take out a permit.
10 And, you know, they don't have obvious signs like
11 the big can sitting on the side of the house and
12 something like that. It's hard for us to even
13 determine. It doesn't sell. The property doesn't
14 sell. It's hard for us to determine if that
15 property has been grossly fixed up.

16 Now, we will have to see as time goes on
17 whether the City of Philadelphia residents want to
18 lean more towards keeping the outside of their
19 properties a lot less attractive. But this is
20 another reason why I was speaking of the
21 enhancement. Why I want to try to get in --
22 better in the system, get into more homes. These
23 people aren't, let's be honest, going to let me in
24 either.

1 So, there is a limitation to the mass
2 appraisal process that has to be dealt with on a
3 global basis outside of OPA, which I think the
4 City is addressing with some of the new license
5 and inspection policies.

6 COUNCILMAN SQUILLA: I would agree. I just
7 don't want people to think that if there is an
8 opportunity to not get a permit and do it, do
9 their house repairs because they know that they
10 won't be assessed any differently. It's scary to
11 think that we -- people who do things right and
12 pay the money for the permits and do everything
13 above board, well, then somehow be punished by
14 paying higher taxes.

15 We should, as a city, be incentivizing
16 people to take care of their homes, improving
17 their homes and a new front and maybe giving them
18 a credit for that towards their taxes because they
19 are improving the upkeep of the City of
20 Philadelphia. And if we start looking at all
21 those permits saying, you know what, you pulled
22 too many permits. We know you did work in the
23 house, so that's part of the process that you are
24 using, at least what you said, you look at L&I

1 records to determine the house values.

2 If you have five or six houses on a block
3 and they all look exactly the same but one house
4 did a lot of interior work but pulling permits,
5 that house is assessed for more.

6 MR. MCKEITHEN: That's right.

7 COUNCILMAN SQUILLA: I mean, the message
8 that we are sending is, it's not a good one. It's
9 sending a message.

10 MR. MCKEITHEN: It's outside of the purview
11 of OPA. I think that the City overall will have
12 to sort of address that. I think they are.

13 License and Inspection is ramping up their
14 operation, as well. But the assessor is limited
15 to what the actual permit office makes people take
16 out and record. And that's how we get our
17 information.

18 COUNCILMAN SQUILLA: Is it possible to go
19 to a different type of assessment? Like, say you
20 do this first round of assessments and then have
21 the people just pay taxes on what their house is
22 valued. Then only change it when they sell it.

23 Is that something that we can go to as a
24 city?

1 MR. MCKEITHEN: I think that the attorneys
2 would have to see if that meets State guidelines.
3 The State makes you have certain guidelines as far
4 as your ratios and things like that. So, when you
5 are looking at your overall ratios and State does
6 an analysis -- we just talked to them, as a matter
7 of fact, the other day as they ramp up their
8 operation, that might have a negative effect on
9 how we are viewed upon in Harrisburg.

10 COUNCILMAN SQUILLA: You have said in the
11 past we are going to do these reassessment every
12 year. Hopefully, in three or four years from now,
13 we will have a pretty good accurate assessment
14 done throughout the city. After that going
15 forward, you are going to keep doing
16 reassessments.

17 MR. MCKEITHEN: Right. I think, sir,
18 honestly, in my opinion, if the market doesn't
19 accelerate similar in how it was in -- from 2002
20 to 2006, you will see a modest increase in a lot
21 of areas if you see an increase at all over the
22 years. I think, though, we will have a continuing
23 problem in areas that continue to be hot, continue
24 to be areas that are very popular with individuals

1 moving to Philadelphia. And those are areas that,
2 you know, are going to consistently change as the
3 market consistently runs in those particular
4 areas.

5 COUNCILMAN SQUILLA: Knowing Philadelphia,
6 it's a city of neighborhoods, people who live
7 there for 50, 60 years, as the market changes they
8 are the people that you want -- you don't want to
9 have to force them to move because their
10 assessments have gone up.

11 MR. MCKEITHEN: Right.

12 COUNCILMAN SQUILLA: If we don't have
13 certain safeguards in place -- it's kind of hard
14 to put a safeguard in place to protect everybody.

15 MR. MCKEITHEN: That's right.

16 COUNCILMAN SQUILLA: We're going to force
17 some people out of those hot areas where they
18 lived for 30, 40 years. There has to be a way
19 that we cannot do that.

20 MR. DUBOW: I think that is part of the
21 discussion we want to have with Council about
22 protections over the next course or so.

23 COUNCILMAN SQUILLA: If you have those
24 answers, I'd like to --

1 MR. DUBOW: As you said, we are not going
2 to be able to answer everything. I think we
3 should talk about, you know, what relief makes the
4 most sense, you know, in the context of providing
5 relief for people who have those rapid increases
6 but trading that off for what it means for their
7 rate.

8 COUNCILMAN SQUILLA: Well, for every
9 safeguard you put in place, I know the
10 Administration says that, you know, we have to
11 reach a \$1.2 billion plateau for real estate
12 collections. But if we knocked it down to 1.1
13 billion, then we could have a hundred million
14 dollars in relief that would not change the rate.
15 If we can either do savings or revenue streams
16 that come into the city that would increase that.

17 MR. DUBOW: Right. If we found another
18 hundred million dollars, that is true.

19 COUNCILMAN SQUILLA: Tell the Council to
20 look for a hundred million out there. And
21 hopefully, we can agree on where that comes from.

22 Thank you.

23 COUNCIL PRESIDENT CLARKE: Thank you
24 Councilman.

1 Chair recognizes Councilwoman Brown.

2 COUNCILWOMAN REYNOLDS BROWN: Thank you,
3 Mr. President.

4 I would like to revisit the issue anchored
5 by Councilwoman Sanchez and stated repeatedly from
6 a number of members here, particularly the
7 District Councilmembers. And that is the one of
8 awareness of protections for seniors and other
9 special populations.

10 So fundamentally, I believe we need to
11 exhaust any and all opportunities to ensure that
12 we are layering the message. And often I go back
13 to my days as a teacher. And, you know, it takes
14 children seven times to hear something before they
15 get it. Sometimes it takes adults that many, as
16 well.

17 MR. DUBOW: Sometimes more.

18 COUNCILWOMAN REYNOLDS BROWN: So for
19 seniors who are -- many of them hibernate given
20 the stage they are in their lives, we don't -- and
21 given the notion that we are quick to penalize
22 folk and demonize folk because they don't know, so
23 I am hopeful that there will be a revisit of this
24 community outreach piece because it's clear just

1 by the questions being raised that we are doing a
2 lot. We certainly are not doing enough given what
3 a lot of them are facing.

4 I'm concerned that there has been no
5 uniformity of the message across the boards. I
6 think it was the President who raised there is
7 something happening at Strawberry Mansion but not
8 everyone is being trained uniformly across the
9 board. So, that is concerning to me as one of the
10 members of this body that everyone is getting the
11 message that the day is here and here is the bad
12 news. This is what you need to do in terms of the
13 Homestead Act and the other protection measures
14 that are in place.

15 MR. DUBOW: Part of that -- I'm sorry.

16 COUNCILWOMAN REYNOLDS BROWN: To that
17 end -- please, what is the goal of NACs in this
18 effort?

19 MR. DUBOW: Well, get to that in a second.
20 I think part of the message also has to be it's
21 not bad news for everybody.

22 COUNCILWOMAN REYNOLDS BROWN: Okay.

23 MR. DUBOW: For a lot of people they will
24 be seeing decreases. That is something that saw

1 at the drop ins that people would come in, be
2 really kind of panicked. And as you talked them
3 through, they would be really relieved. It's part
4 of the message. People need to not panic,
5 understand rates are coming down.

6 COUNCILWOMAN REYNOLDS BROWN: Okay. In an
7 attempt to have fairness.

8 MR. DUBOW: Yes. On NAC's role.

9 MS. ADAMS: Hi. We've been working with
10 Eva Gladstein.

11 COUNCILWOMAN REYNOLDS BROWN: Yes.

12 MS. ADAMS: And CEO to make sure that
13 they -- so, they've been involved in all of our
14 drop-ins to make sure that their staff and stuff
15 from OHCD are also helped to be trained.

16 COUNCILWOMAN REYNOLDS BROWN: Okay.

17 MS. ADAMS: This is what I was referring to
18 before. They have been kind of involved in all of
19 these conversation. They've attended trainings.
20 Marisa has been doing sort of trainings for not
21 only council staff but also citywide staff so that
22 they are out in the communities able to talk about
23 this. Philly Rising has also been involved.

24 COUNCILWOMAN REYNOLDS BROWN: Okay. Okay.

1 MS. ADAMS: So they are also able to get
2 out the message, as well. We are trying to loop
3 as many people in as possible to talk not only
4 about the Homestead and the First Level Review but
5 generally about AVI and to try and reinforce Rob's
6 message, not to panic. Because you see your
7 assessments going up, doesn't mean you are
8 actually going to end up paying more.

9 One of the things we found is that actually
10 that AVI calculator has been really helpful on
11 kind of helping the people who can plug in their
12 address and actually see and play around with
13 different tax rates. And just use the Mayor's
14 introduced tax rate and they can see what that
15 could end up looking like.

16 The other thing I want to make sure that we
17 talked about is our telephone town halls.

18 COUNCILWOMAN REYNOLDS BROWN: Yes. How is
19 that separate from the call in.

20 MS. ADAMS: Actually, it's different --
21 it's very different from the drop-in. We had one
22 on the 11th of March. We are having another one
23 on Wednesday night and another one on Thursday
24 night.

1 The way it works is we actually dial out
2 about a hundred thousand homeowners in the city or
3 property owners in the city.

4 COUNCILWOMAN REYNOLDS BROWN: Very good.

5 MS. ADAMS: Last we -- did one on the 11th
6 and we had 15,000 stay on the line for at least a
7 minute. Then we ended up -- the way it works is
8 that Rob and Richie were on the -- sort of being
9 interviewed by Marisa and talking through some
10 questions. We took phone calls, took questions
11 from members of the public. We actually fielded
12 about 70 phone calls, and 30 of them went through
13 to Rob and Richie in that hour.

14 And so, people asked us a variety of
15 things. We reemphasized a lot about the Homestead
16 Exemption and how to apply. It's not too late.
17 We talked about language access and what people
18 could do. We talked about senior citizens and tax
19 freeze to make sure that people are aware of that.
20 We talked about how you can fill out the First
21 Level Review and what were the reasons for filling
22 out the First Level Review.

23 COUNCILWOMAN REYNOLDS BROWN: Okay.

24 MS. ADAMS: We ended up doing a poll at the

1 end of it. We found that 96 percent of people who
2 took the polls said that they would recommend it
3 to a friend.

4 COUNCILWOMAN REYNOLDS BROWN: Very good.

5 MS. ADAMS: It's a really encouraging those
6 people who didn't take part on the 11th of March
7 to take part on Wednesday or Thursday night. We
8 did find that people found it -- people left
9 messages at the end of it for us. We had a lot of
10 people just leaving messages saying that they
11 found it really helpful. Because they don't feel
12 comfortable going out to a community meeting, they
13 found it very comfortable being in their own home
14 and taking a phone call from us.

15 COUNCILWOMAN REYNOLDS BROWN: Okay.

16 MS. ADAMS: We are hoping that's one way
17 also of getting the message out to us.

18 COUNCILWOMAN REYNOLDS BROWN: A glaring
19 message.

20 MS. ADAMS: To a lot of people in a short
21 period of time.

22 COUNCILWOMAN REYNOLDS BROWN: What about
23 the Association of CDCs?

24 MS. ADAMS: Sorry?

1 COUNCILWOMAN REYNOLDS BROWN: The
2 Association of CDCs? Are they in the loop of
3 information since they are on the ground?

4 MS. ADAMS: Yeah. Marisa's been talking to
5 them a lot and doing training with PACDC and a few
6 other groups like that as well as business groups.
7 And she had a meeting with community organizations
8 the other day. We are trying to do as much
9 outreach to these different.

10 COUNCILWOMAN REYNOLDS BROWN: The last
11 group I would suggest is the clergy community
12 because they have a role, as well.

13 MS. ADAMS: We have actually also -- Marisa
14 can talk more about that.

15 MS. WAXMAN: So, working with Reverend Byrd
16 from the Mayor's Office of InterFaith Affairs, we
17 have done several outreach events both going out
18 into the community to meet with groups of various
19 clergy groups as well as we posted or participated
20 in a large event that was held here at City Hall
21 that had leaders from a lot of faith organizations
22 so that they can go out and share this information
23 with their congregations.

24 COUNCILWOMAN REYNOLDS BROWN: School

1 District and the Archdiocese, they in the loop.

2 MS. WAXMAN: I don't know that -- I am
3 guessing that maybe the Archdiocese through the
4 off -- through Reverend Byrd's connections. I
5 don't know how we've been --

6 COUNCILWOMAN REYNOLDS BROWN: Well, the
7 parent university would be an ideal place to have
8 a presence.

9 MS. WAXMAN: That's a great suggestion,
10 Thank you. Thank you, Chairman.

11 COUNCILMAN GREENLEE: Thank you
12 Councilwoman.

13 Councilman Johnson.

14 COUNCILMAN JOHNSON: Thank you,
15 Mr. Chairman.

16 Mr. Dubow, just one quick question. So in
17 terms of the lobbying for the various means for us
18 here in --

19 MR. DUBOW: I'm sorry. I didn't hear you.

20 COUNCILMAN JOHNSON: In terms of lobbying
21 Harrisburg, do we have official lobbyist on this
22 particular issue from the Administration dedicated
23 to focusing on those relief bills?

24 MR. DUBOW: Yes.

1 COUNCILMAN JOHNSON: You do have a
2 lobbyist.

3 MR. DUBOW: Our lobbyists are working on
4 this issue.

5 COUNCILMAN JOHNSON: On this issue.

6 MR. DUBOW: Yeah. They work on a number of
7 issues, but this is one of the --

8 COUNCILMAN JOHNSON: This is one of the
9 issues that is part of the discussion?

10 MR. DUBOW: Yes.

11 COUNCILMAN JOHNSON: Okay. It's good to
12 hear that. The other component is, obviously, yo
13 know, we have constituents that want us to keep
14 the millage rate low as possible.

15 MR. DUBOW: Yes.

16 COUNCILMAN JOHNSON: And the other part of
17 this conversation is, so where is the projected
18 tax collection component who will play in this
19 conversation that could possibly get us a certain
20 additional revenue that we can also put on the
21 table to bring that millage rate down as possible?

22 Because we clearly understand the more
23 relief that we do, obviously, that is why the
24 \$30,000 Homestead was cut to 15,000. But also the

1 Mayor put on the table some other relief measures
2 to help small businesses and gentrification
3 relief. We are looking for additional means.

4 So what role does that play? Also, to be
5 fair in the process, as well. When I did attend
6 the OPA meeting at Shiloh Baptist Church every
7 agency had a representative there sitting down
8 talking at tables helping people go through the
9 process from Mike DiBerardinis to Sue Slawson to
10 couple other individuals.

11 MR. DUBOW: But we made it a priority --

12 COUNCILMAN JOHNSON: Everybody did come out
13 and sit at the table and touch base with the
14 people in the community and actually took on the
15 process and welcomed people through the process.
16 I am looking at the big picture when you talk
17 about being on the ground.

18 But quite sure there is going to be a phase
19 two to this component because I am quite sure
20 after March 31 there is going to be people who are
21 going to want to go and apply for the appeals
22 through the Board of Revision of Taxes. You also
23 have the Homestead Exemption deadline which is
24 also the 31st.

1 MR. DUBOW: Of July.

2 COUNCILMAN JOHNSON: Of July, yes. And
3 also, the senior tax freeze deadline is when?

4 MR. DUBOW: October.

5 COUNCILMAN JOHNSON: October. Obviously,
6 there is still more -- much work to do beyond
7 March 31. If we can go back to looking at how do
8 we -- hopefully if the bill passes in Harrisburg,
9 we can go after those individual developers
10 specifically who own two, three, four, five, six
11 seven.

12 MR. DUBOW: You're talking about the lien
13 bill?

14 COUNCILMAN JOHNSON: Yes.

15 MR. DUBOW: So, we are obviously hopeful
16 that that will lead to increased revenues. We
17 don't think that it's quantifiable enough for us
18 to include it in our projections. But to the
19 extent that we are successful and we bring in more
20 revenue, that obviously will help with things like
21 the rate.

22 COUNCILMAN JOHNSON: When you say not
23 quantifiable, elaborate on that specifically.

24 MR. DUBOW: So, we don't have a number --

1 COUNCILMAN JOHNSON: Not enough people to
2 go after it money-wise?

3 MR. DUBOW: We don't have a number in our
4 plan.

5 COUNCILMAN JOHNSON: Okay. All right. I
6 just think that's a critical component to take a
7 look at. Even if it's an aggressive push to grab
8 another 25, 40 -- 25, 30, 40, 50 million.
9 Strategically, right, even if it take holding up,
10 you know, some of those folks who are still
11 developing in the area. We know for a fact on the
12 roads, because they are still giving out permits
13 that they are still building. Even kind of put
14 them in a position to put more on the table to
15 kind of help us so we can do this thing together.

16 MR. DUBOW: Yeah.

17 COUNCILMAN JOHNSON: Just something to take
18 a look at.

19 MR. DUBOW: Yeah. Getting additional --
20 improving collections is a high priority for us.
21 I mean, we were looking at legislative --
22 additional legislative authority. We are looking
23 at increased staffing. We are looking at
24 investments in IT so we can better segment the

1 delinquencies to see what to go after. It's
2 something we are definitely putting a high
3 priority on.

4 COUNCILMAN JOHNSON: Thank you, Rob.

5 COUNCILMAN GREENLEE: Thank you Councilman.
6 Councilwoman Bass.

7 COUNCILWOMAN BASS: Thank you,
8 Mr. Chairman.

9 Just a couple questions. What -- how many
10 appeals are you expecting? Do you have a
11 guesstimate in terms of how many people you think
12 will appeal?

13 MR. MCKEITHEN: That's hard to say. I
14 would anticipate a lot more than the 16,500 we
15 have.

16 COUNCILWOMAN BASS: So, you have 16,500
17 right now.

18 MR. MCKEITHEN: We have 16,500 right now.
19 May go as much as 30,000.

20 COUNCILWOMAN BASS: Did you not factor in
21 any idea of how many appeals you would actually
22 expect to see? There was no thought?

23 MR. MCKEITHEN: It was thought to it. It's
24 just that it's hard to quantify in an environment

1 like this where you have never done anything.
2 This will be our first base year where we will be
3 able to come back to this year and say, well, we
4 know that we can expect at least this much next
5 year, et cetera, et cetera.

6 But if we got -- I would expect 30,000
7 approximately.

8 MR. DUBOW: We did build into our budget
9 projections an assumption that there would be
10 increased rate of appeals which would lead to
11 increase loss of assessment -- assessed value.

12 COUNCILWOMAN BASS: So, that's already
13 budgeted in?

14 MR. DUBOW: Yes.

15 COUNCILWOMAN BASS: So, you think 30,000
16 would be the max that you would receive on the
17 high side?

18 MR. MCKEITHEN: I think we can easily get
19 30,000. On the high side, we can easily get more
20 than that.

21 MR. DUBOW: One of the things that
22 Mr. McKeithen said before is that industry
23 standard is between 7 and 10 percent.

24 MR. MCKEITHEN: Right.

1 MR. DUBOW: So we have 579,000 properties.
2 It could go higher.

3 COUNCILWOMAN BASS: Okay. So, is that on
4 the First Level of Appeal? 30,000 you think of
5 the second?

6 MR. MCKEITHEN: It's First Level with us
7 OPA.

8 COUNCILWOMAN BASS: Okay. And one other
9 question.

10 When the assessors or inspectors or
11 evaluators went out and viewed property particular
12 on commercial corridors and those with bid
13 assessments, was there any consideration given to
14 those special assessments that they received or
15 what the impact would be?

16 Was there any thought?

17 MR. MCKEITHEN: No. It's not something
18 that the assessor would.

19 COUNCILWOMAN BASS: Okay. That's not
20 something you would consider?

21 MR. MCKEITHEN: No. We're just looking for
22 the value.

23 COUNCILWOMAN BASS: Do you think because
24 there is an additional assessment, that it should

1 be something that should be considered when
2 looking at value?

3 MR. MCKEITHEN: If I am allowed to have an
4 opinion, because that's the tax side of things.

5 MR. DUBOW: I guess the question is, do you
6 think that affects value?

7 MR. MCKEITHEN: No. I haven't seen any
8 evidence yet. Once again, this is our first year.
9 Next year I will be able to determine if values of
10 sales have gone down because of additional taxes
11 for bids, payment and things like that.

12 COUNCILWOMAN BASS: Okay. All right.
13 That's it for now. Thank you.

14 COUNCILMAN GREENLEE: Thank you
15 Councilwoman.

16 Councilman Squilla.

17 COUNCILMAN SQUILLA: Thank you. As far as
18 the assessment, I know you said the sales price or
19 new housing doesn't actually compare to the older
20 houses on the block. Are you saying that if the
21 new construction on the block have sold, doesn't
22 affect the older houses, older properties on that
23 block?

24 MR. MCKEITHEN: I'm not saying it doesn't

1 affect it. What I'm saying is, we don't use it to
2 compare against each other.

3 For example, when you have new
4 construction, you have things occurring in the
5 neighborhood, naturally that will enhance the
6 neighborhood. Naturally, those neighborhoods are
7 areas that people want to live in and become more
8 desirable. Ultimately, yes, they will eventually
9 push up prices of moderate homes.

10 But to compare those brand new houses to
11 the existing ones and say that because those brand
12 new houses are selling for this amount, we are
13 going to increase everybody, that is not how we
14 look at it.

15 COUNCILMAN SQUILLA: How did you come up
16 with the GMAs as far as the neighborhoods were
17 concerned.

18 MR. MCKEITHEN: Sure. I will have
19 Mr. Keene come up and give a description.

20 We sort of went over a little bit this
21 morning, the geographical markets in the areas.
22 They are based on sales that have occurred over a
23 period of time.

24 Kevin, give them another demonstration of

1 GMAs.

2 MR. KEENE: They are originally drawn by
3 the evaluation staff who are considered to be the
4 experts in the area. Then we do some testing on
5 sale price per square foot rates to see if, in
6 fact, there was integrity there. Where we are
7 seeing variation in price per square foot rates,
8 it has to be explained.

9 If it's explained because -- they sell for
10 more because they are next to a park or they sell
11 for less because they are across the street from
12 the entrance to the high school or something of
13 that nature we can explain, then that's fine. But
14 when it comes down to when we are seeing variation
15 in price per square foot rates and we can't
16 explain those by any other -- attribute them to
17 any other source, then we assume it's location,
18 then those cases will either look to revise the
19 boundaries. Or if the boundary confirms what we
20 already know, then we keep them the same or we
21 revise them.

22 COUNCILMAN SQUILLA: You guys created the
23 GMAs ahead of time before you did the assessments?

24 MR. KEENE: Yes. It's -- in the assessment

1 cycle, we do sale validation first then field
2 inspection to make sure that both pieces of the
3 data gathering piece are as accurate as they can
4 be. Then we look at the neighborhood designations
5 before we proceed into doing evaluation modeling.

6 COUNCILMAN SQUILLA: Then you draw up the
7 GMAs and say houses in this area are similarly
8 sold or have a similar --

9 MR. KEENE: Well, there can be many
10 different types of houses within the GMAs. Some
11 GMAs have 30, 40 different housing types. But the
12 test is if two of them are the same, they should
13 be selling for about the -- about the same rates.

14 MR. MCKEITHEN: We're looking for
15 consistency in the data once we have accumulated
16 it, once we have done inspections to make sure
17 it's flowing. Then when we see a break like a
18 price per square foot can go up \$50 per square
19 foot and we see that consistency -- consistently,
20 we know that that GMA -- that's a GMA boundary
21 possible.

22 COUNCILMAN SQUILLA: Is that the reason why
23 if we have one street, say, one small street is
24 assessed at one price, the same street on the

1 other side, which is the same house, is assessed
2 like 50 to 100,000 dollars different?

3 Even though it's the same house on the same
4 street in the same neighborhood, why would we see
5 one side of the street have a \$50,000 difference
6 than the other side of the street?

7 MR. KEENE: Normally, that would occur --
8 might occur on a larger street. We typically
9 don't have GMA boundaries on small streets.

10 COUNCILMAN SQUILLA: We have -- I will show
11 you something -- I don't know if it's a GMA issue.

12 MR. KEENE: It may be a different issue.
13 If they are exactly the same properties and they
14 are in the same neighborhood, they should have the
15 same values. Typically, if we look at them we
16 will either see why there is a difference or there
17 is usually something that we can explain as to why
18 they are different. If not, that would be a good
19 question for a review or an enhancement or tweak
20 for the following year assessment cycle to make
21 sure -- to find out why that came out that way and
22 correct it?

23 COUNCILMAN SQUILLA: How many GMAs are
24 there normally in a city of this size or, I guess,

1 like a Baltimore or Chicago?

2 MR. KEENE: I know cities about our size
3 that will have as few as nine or ten market areas.
4 We have -- knowing how important neighborhoods are
5 in Philadelphians, people who are born, live and
6 die in the same neighborhood, spend their whole
7 lives there, not consider anywhere else.

8 COUNCILMAN SQUILLA: Not anymore.

9 MR. KEENE: Neighborhoods are very, very
10 important. And so, we feel that we don't have a
11 number that we are looking for. We feel that
12 numbers are determined by the market. We may --
13 we have -- every GMA is designed so that it
14 captures some intelligence about that local
15 market.

16 There is no -- there is no set number or
17 having too many or too few. We can always find
18 the ones that are the same and combine them. But
19 they are really designed so that if you are
20 looking at comparable sales and you are saying --
21 if I was looking at comparable sales, same house,
22 same GMA, they should be pretty close. I'm not
23 sure if that answers your question.

24 MR. MCKEITHEN: We had -- we had about 70

1 something in Washington, DC when I left. But the
2 housing stock there is much more consistent as far
3 as new construction as far as a lot of different
4 variables. So, Philadelphia is very, very diverse
5 when you start talking about neighborhoods and
6 what can be in each particular neighborhood
7 relative to other cities. It's very unique.

8 COUNCILMAN SQUILLA: I agree. I think
9 Philadelphia is unique. That is why this is even
10 a tougher job than in some other areas where they
11 have actually done this. I'm glad to hear you say
12 that other areas have done this and try to phase
13 this in over time to alleviate some of the pain
14 that is going on. So, it is possible -- it is
15 possible to actually change the GMA during this
16 process. Maybe next year or the year --

17 MR. KEENE: Oh, it happens every year.
18 Every year it changes. This year we created
19 several new ones. Then we tested those in the
20 model. Every single one of them performed very
21 strongly. They needed to be created.

22 MR. MCKEITHEN: That is why we need to do
23 reassessments every year. That is, once again,
24 why we need to keep our resources and just

1 continue to refine this process.

2 COUNCILMAN SQUILLA: Is it possible for
3 us -- I know we have the GMAs and you saw, like,
4 the pictures and boundary of them. It's kind of
5 hard to tell what streets are separated and which
6 ones aren't. When we go to these neighborhood
7 meetings and we see these big changes, we can say,
8 well, you're in a different GMA. Maybe this --
9 all this information could help OPA fix a lot of
10 these problems that we are seeing .

11 Is that something we can have a copy of
12 your GMAs with streets and boundaries on them or
13 no?

14 MR. KEENE: Yes. We do those either
15 overlay with the Council Districts or overlay with
16 certain areas in the City. Pretty much any way
17 that works for you, we can map that out for you.

18 COUNCILMAN SQUILLA: If you can email my
19 Council District GMA, I am sure a lot of District
20 Councilmembers would like to have them, also. I
21 think that would be really worthwhile to do that.
22 At Large, I don't know if it would help you guys,
23 too. It would really make a difference when we
24 are trying to explain some of the big differences

1 in values just because they are cross the street
2 from each other.

3 MR. MCKEITHEN: What would probably help
4 you a lot is if we printed out a big GMA map with
5 your Council District with all of the streets.

6 COUNCILMAN SQUILLA: Yeah. That would be
7 great. I would love to have that. Thank you.

8 COUNCILMAN GREENLEE: Okay. Thank.
9 You. Are there any other questions?

10 Seeing none, thank you all very much.
11 Thank you for a long day. Mr. Dubow, I guess you
12 are back every day.

13 MR. DUBOW: Not every day.

14 COUNCILMAN GREENLEE: Not quite. Okay.
15 All right.

16 Being no other witnesses today, the hearing
17 on these bills will be continued till tomorrow
18 March 25 -- 27th, Wednesday, March 27 at
19 10:00 a.m.

20 Thank you very much.

21 (Committee of the Whole meeting adjourned at 4:19 p.m.)

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C E R T I F I C A T I O N

I, hereby certify that the
proceedings and evidence noted are
contained fully and accurately in the
stenographic notes taken by me in the
foregoing matter, and that this is a
correct transcript of the same.

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