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COUNCIL OF THE CITY OF PHILADELPHIA

3

COMMITTEE ON FINANCE

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Room 400, City Hall
Philadelphia, Pennsylvania
Monday, November 14, 2005
2:20 p.m.

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PRESENT:

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COUNCILWOMAN JANNIE BLACKWELL, CHAIRWOMAN

11

COUNCILWOMAN BLONDELL REYNOLDS BROWN

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COUNCILMAN W. WILSON GOODE, JR.

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COUNCILMAN JAMES F. KENNEY

COUNCILMAN JUAN RAMOS

COUNCILWOMAN MARIAN B. TASCIO

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BILL 050740 - An ordinance amending Chapter
19-1300 of The Philadelphia Code, entitled
"Real Estate Taxes," by providing for a tax
credit against real estate taxes for a member
of the National Guard...

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BILL 050741- An ordinance amending Chapter
19-1500 of The Philadelphia Code, entitled
"Wage and Net Profits Tax," by excluding from
tax any compensation paid to active duty
military personnel...

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COUNCILWOMAN BLACKWELL: We would like to call our hearing into order.

For the purposes of a quorum, we would like to include Councilman Clarke, who is in the Chambers, and Councilman Kenney, whose bills we are hearing today. To my left is Councilman Goode. To his left is Councilwoman Tasco. To her left, Councilwoman Blondell Reynolds Brown, Vice-Chair. To my right, Councilman Juan Ramos. So a quorum has been established.

We will now ask the Clerk to read the title of the bills being heard today before the Committee on Finance.

THE CLERK: Bill 050740, an ordinance amending Chapter 19-1300 of The Philadelphia Code, entitled "Real Estate Taxes," by providing for a tax credit against real estate taxes for a member of the National Guard or a Reserve component of the Armed Forces of the United States who is called to active duty outside the

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2 Commonwealth of Pennsylvania, all under
3 certain terms and conditions; and

4 Bill No. 050741, an ordinance
5 amending Chapter 19-1500 of The
6 Philadelphia Code, entitled "Wage and Net
7 Profits Tax," by excluding from tax any
8 compensation paid to active duty military
9 personnel, or to members of the National
10 Guard who are called to active duty, all
11 under certain terms and conditions.

12 COUNCILWOMAN BLACKWELL: Thank
13 you very much. We would like to ask the
14 sponsor of the bill to make comments.

15 Councilman Kenney.

16 COUNCILMAN KENNEY: Thank you,
17 Madam Chairperson. I appreciate the
18 opportunity.

19 In the aftermath of September
20 11, 2001, the roles of National Guardsmen
21 and Reservists have significantly
22 changed. Duties that included serving
23 one weekend a month or two weeks a year
24 assisting with natural disaster recovery
25 and other part-time soldier

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2 responsibilities have grown to include
3 six months to two years of active-duty
4 service, often in combat situations.
5 Abroad Reservists and National Guardsmen
6 are being used heavily to fill key
7 military support jobs, particularly in
8 specialty areas. These men and women
9 serve their country and represent their
10 home towns with pride and honor.

11 As civilians, they work as
12 police, fire fighters, sheriffs, prison
13 guards, state troopers, lawyers and many
14 other important professions that make up
15 our community and City. When called up
16 for active duty, many of these men and
17 women take drastic pay cuts, resulting in
18 financial stress and hardship for
19 themselves and their families. However,
20 they do not complain or criticize.
21 Rather, they serve their country with
22 honor and make the best of their
23 situation.

24 These two bills are but small
25 tokens of appreciation and profound

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2 respect. Their aim is towards easing the
3 financial burdens that many National
4 Guardsmen and Reservists face when called
5 up for active duty.

6 I thank everyone present for
7 their support and their attendance.

8 I'd also like to say that we
9 have in the past, either with support of
10 Councilmembers or sometimes opposition,
11 given tax breaks to people who have
12 purchased homes in the City, who have
13 built new homes in the City, and while I
14 recognize that this sometimes could be
15 argued that this is more a national type
16 of effort that should be given, I
17 wouldn't hold our breath in a national
18 effort for this.

19 So I think that if we show our
20 people that we are willing to give them
21 some help in this time of need, I think
22 they'll be more loyal citizens, more
23 loyal Philadelphians, come back here
24 hopefully safe and come back with a
25 renewed sense of pride in the City of

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2 Philadelphia.

3 Also, you don't have to be a
4 supporter of this war in Iraq to be a
5 supporter of this issue. No matter how
6 you come down on the war, for it or
7 against it, I think that we all will want
8 to do our best to support the men and
9 women who are serving our country there.
10 Hopefully, if these bills are successful,
11 this can end quickly and have our people
12 home and we won't have to be giving this
13 tax credit.

14 So I thank you for your
15 consideration and listening, and I
16 appreciate all the people who have come
17 here today to testify on behalf.

18 COUNCILWOMAN BLACKWELL: Thank
19 you, Councilman.

20 Is there anyone here from the
21 Administration who would like to testify?
22 Our information is, my office tried to
23 get some -- Commissioner, please come
24 forward.

25 COUNCILMAN KENNEY: Madam

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2 Chair, if I may just add one thing.

3 COUNCILWOMAN BLACKWELL: Yes,
4 of course.

5 COUNCILMAN KENNEY: I did
6 receive a letter from the City
7 Solicitor's office expressing some
8 concern over the uniformity provisions of
9 the Pennsylvania State Constitution. We
10 have since been in contact with members
11 of the legislature in Harrisburg, and I
12 honestly believe, from their assessment,
13 that this is something that can be done
14 quickly to give us that exemption, added
15 to the other list of exemptions on real
16 estate taxes, like ten-year tax
17 abatements. So I think that that
18 legislative action could come quite
19 quickly.

20 COUNCILWOMAN BLACKWELL: Thank
21 you.

22 Thank you for being here.
23 Would you please identify yourself for
24 the record, Commissioner.

25 COMMISSIONER KAMMERDEINER:

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2 Good afternoon, Councilwoman Blackwell
3 and members of the Committee on Finance.
4 I'm Nancy Kammerdeiner, Revenue
5 Commissioner. I have some copies of
6 testimony here for you.

7 I'm pleased to be with you
8 today to present testimony regarding Bill
9 Nos. 050740 and 050741. I'm going to
10 address them in reverse order.

11 050741 will amend Section
12 19-1500 of The Philadelphia Code and it
13 will exclude members of the National
14 Guard who are on active federal duty from
15 wage tax for that compensation. This
16 amendment would clarify the existing
17 requirements for the wage tax and make it
18 perfectly clear that all salaries earned
19 while on active-duty status, including
20 those earned by individuals called from a
21 National Guard unit, are not subject to
22 the wage tax.

23 The Department of Revenue
24 currently would interpret the definition
25 that's in the regulations at this time as

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2 already providing this exemption for the
3 pay of those inactive-duty status coming
4 from National Guard units, but this
5 amendment will ensure that this
6 interpretation is understood by all and
7 is uniformly adhered to.

8 With regard to the other bill,
9 050470, this would amend Section 19-1300
10 of the Code concerning real estate taxes
11 and provide for a credit against these
12 taxes for members of the National Guard
13 or a Reserve unit of the Armed Forces of
14 the United States who are called to
15 active duty outside the Commonwealth of
16 Pennsylvania.

17 The proposed credit would apply
18 to the property that's the principal
19 residence of the person called to active
20 duty. The tax credit, which is to be
21 effective for Tax Year 2006 and
22 thereafter, is to be based on the number
23 of days the individual is on active duty
24 outside the Commonwealth of Pennsylvania
25 in the prior calendar year.

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2 The Department of Revenue is to
3 develop an application form and
4 regulations that are required to
5 implement the program.

6 Although the intent of this
7 proposal is laudable, I have several
8 questions and concerns about the proposal
9 as drafted, and one of them, and the very
10 first one, is the one that Councilman
11 Kenney just alluded to, and, that is,
12 that this credit may violate the Class
13 Uniformity requirement of the
14 Constitution of the Commonwealth of
15 Pennsylvania. And I cite two reasons for
16 this, and they may be possible to correct
17 within this legislation or may need the
18 state legislation that the Councilman
19 referenced.

20 Because this would provide a
21 credit for those who are on active duty
22 coming from the National Guard or the
23 Reserves and not for regular full-time
24 active-duty members of the Armed Forces,
25 there could be a disparity in terms of

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2 the application of the credit. And in
3 addition, it provides only for credit if
4 they're on active duty outside the
5 Commonwealth and doesn't contemplate a
6 similar credit for those who might be
7 called to active duty or provide disaster
8 relief or homeland security in other
9 areas of Pennsylvania.

10 When we looked at this, we felt
11 that the courts might not look kindly at
12 a provision that would provide a tax
13 credit for someone who is called to
14 active duty from a Reserve unit, but deny
15 a similar credit to a regular member of
16 the Armed Forces who comes from
17 Philadelphia and who still has family
18 living here. And also would have some
19 concerns if someone is called to active
20 duty, let's say, in Camden, New Jersey
21 just across the river where they might be
22 able to stay in their Philadelphia home,
23 and yet deny a similar credit to someone
24 who is called to active duty in
25 Pittsburgh, Pennsylvania 300 miles away

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2 and, therefore, not able to be in their
3 own home and be separated from their
4 family.

5 So those are the kinds of
6 disparity issues that would make or
7 potentially make this credit in the bill
8 as currently drafted outside the
9 Uniformity clause.

10 The credits provided with
11 respect to real estate tax imposed under
12 Section 19-1300 of the Code, this is the
13 City portion of the tax and represents
14 only 3.474 percent of the total real
15 estate tax rate of 8.264 percent. As you
16 know, the balance of the real estate tax
17 is collected for the School District of
18 Philadelphia and is authorized by Section
19 19-1800 of the Code and by certain
20 provisions of state law. Is this
21 intentional or is there something that
22 needs to be done in order to have the
23 credit go against the entire tax?

24 One section of the bill
25 indicates that the credit will apply to

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2 the property that's the principal
3 residence of the person called to active
4 duty, without regard to whether or not
5 they have ownership of that property.
6 Yet, the very next provision outlines a
7 procedure for fractional share of
8 ownership when the property is owned as a
9 tenant-in-common and not a fractional
10 situation when it's a joint ownership.

11 And so there is the question of
12 whether ownership is to be required or
13 intended as a requirement for receiving
14 the credit, and needs to be made clear so
15 that we know what it is we would be
16 implementing if we would go forward.

17 The Department of Revenue has
18 attempted to obtain some detailed
19 information about the number of
20 Philadelphia residents who might be
21 eligible for this credit so that we could
22 give some appropriate cost estimates to
23 you for your consideration as you look at
24 this bill.

25 We've contacted the Department

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2 of Defense for assistance in obtaining
3 some illustrative statistics in terms of
4 how many people from 191 zip codes are on
5 active duty having been called from
6 either our National Guard or a Reserve
7 unit, and, unfortunately, we haven't
8 received this information yet. We
9 thought we would have it earlier today,
10 and it has not yet been made available to
11 us. We'd like to be able to provide
12 those calculations to you so that you can
13 have a full picture of what it is you're
14 looking at as you consider this
15 legislation.

16 This concludes my testimony at
17 this point, and I'd be happy to answer
18 any questions.

19 COUNCILWOMAN BLACKWELL: Thank
20 you, Commissioner.

21 I will let the sponsor of the
22 bill deal with the residency issue.
23 There are those of us in terms of the
24 other folks, I'd be happy to have
25 everybody get a tax credit, all men and

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2 women who serve. So for me, that's not
3 an issue. However, I will defer to the
4 sponsor of this legislation and then to
5 other members of the Committee who may
6 have questions.

7 COUNCILMAN KENNEY: Thank you,
8 Madam Chairperson.

9 Let me walk our way backwards
10 through the questions. We do have some
11 information relative to the number of
12 people who are potentially eligible for
13 this.

14 First of all, in the property
15 tax, the average property tax for all
16 residences in the City is \$1,372.24.

17 COMMISSIONER KAMMERDEINER: We
18 had the property information. We didn't
19 have the numbers --

20 COUNCILMAN KENNEY: I want to
21 make sure the record is clear.

22 COMMISSIONER KAMMERDEINER:
23 Fine. Yes. Thank you.

24 COUNCILMAN KENNEY: The median
25 for all residents is \$946.55.

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2 National Guardspersons and
3 Reservists spend between six months and
4 two years on active duty. Active duty
5 time is not always served consecutively.
6 So the issue relative to being assigned
7 to Pittsburgh or Camden is probably
8 operationally not going to happen,
9 because people wouldn't be sent to
10 Pittsburgh or Camden for six months to
11 two years. They would have their own
12 units in the area that would deal with
13 their natural disaster issues.

14 COMMISSIONER KAMMERDEINER:
15 Perhaps not in reality. The point I was
16 trying to raise was that if you're
17 looking at a uniform class and the
18 definition, should someone challenge it,
19 those are the kinds of issues that we
20 think might be viewed by someone in
21 trying to determine whether or not this
22 met the qualifications.

23 COUNCILMAN KENNEY: The issue
24 relative to fully active duty, people who
25 have joined the military, we're trying to

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2 differentiate between those who are
3 serving in a Reserve or Guard capacity
4 who are doing their duty two weeks a
5 year, one weekend every month, and then
6 the world changed after 9/11. People who
7 have joined the military to make a career
8 of the military knew what they were
9 getting into, are normally younger,
10 moving through a career path, will stay
11 in the military for a career or they will
12 leave and come out and do something
13 different.

14 These are people who were
15 driving a fire truck or a police car and
16 then because of world circumstances were
17 removed from their jobs and their
18 families. So I think there's a
19 difference -- and I understand the
20 potential of it being challenged, but the
21 reason we didn't put the regular Army
22 people in there was because that's their
23 career that they've chosen.

24 COMMISSIONER KAMMERDEINER: I
25 understand the difference you're making,

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2 and I personally can say I sympathize
3 with the nuances of difference, but once
4 you have someone who is on active-duty
5 status, when you look at it from a
6 uniformity perspective, one person in
7 active status has a credit, one person in
8 active status does not, and it becomes an
9 issue of being able to justify that under
10 the law.

11 COUNCILMAN KENNEY: Okay. And
12 our estimates -- and the reason I say
13 "estimates" is because with the National
14 Guard, they were much more forthcoming
15 with their numbers as opposed to the
16 Reservists. The Reservists would give us
17 whole numbers, but not active numbers.

18 So in the National Guard from
19 Philadelphia units, there's 1,138 people.
20 If every National Guardsperson from a
21 Philadelphia County unit was active duty
22 for one year, the property tax credit,
23 based on the average annual property tax
24 for all residents, would be 1.5 million.

25 If the property tax credit was

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2 based on the median annual property tax
3 for 1,138 persons, it would be a million
4 point 07.

5 The National Guard currently
6 has 412 active-duty Philadelphia members,
7 the most recent number that we've
8 received. So the property tax credit,
9 based on the average annual property tax
10 for 412 of those active-duty persons,
11 would be \$565,000, and the median annual
12 property tax based on the 412 number
13 would be 389,000.

14 There are 1,683 Reservists
15 total in Philadelphia County. We're
16 approximating 800 currently active duty.
17 From our discussions with them, they
18 wouldn't put it in writing, they wouldn't
19 give us a definitive answer, but from
20 what we were able to kind of glean from
21 them and pull teeth from them, it was
22 about 800 currently active duty, which
23 would, based on the annual average
24 property tax, be a million 09. Based on
25 the median annual property, it would be

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2 756,000.

3 The wage tax rate, the median
4 household income for Philadelphia at a
5 4.4625 percentage, the median household
6 income in Philadelphia is \$30,746 based
7 on the 2000 census, approximately \$1,372
8 per Guardsperson. If every National
9 Guardsperson from a Philadelphia County
10 unit, 1,138 were active duty for one
11 year, this would amount to a million
12 five. 412 currently active that we know,
13 which is our most recent number, would be
14 565,000.

15 So the most probably real
16 numbers are the 412 and the 800 for
17 National Guard and Reservists. The other
18 numbers are certainly a potential, but
19 with people coming on and off as they
20 rotate through their tour or for their
21 active status, that number kind of stays
22 consistent.

23 COMMISSIONER KAMMERDEINER: Our
24 experience in trying to get information
25 is similar to yours. We've gotten

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2 National Guard, but the one I was waiting
3 for from someone at the Pentagon was the
4 Reserve and --

5 COUNCILMAN KENNEY: The Reserve
6 is very, very tight with their numbers,
7 and I assume that's issues of national
8 security and other things.

9 The issue of Uniformity clause,
10 again, the information that I'm getting
11 from Harrisburg is that they would be
12 interested in allowing us to do this and
13 it is not something that's legislatively
14 difficult to move through rather quickly,
15 and I'm sure that a number, if not all of
16 our delegation in Philadelphia, would be
17 supportive of the measure.

18 COMMISSIONER KAMMERDEINER: I
19 simply wanted to call it to attention,
20 because we'd like to be able to
21 administer something that was
22 straight-forward and wouldn't be subject
23 to challenge if we're administering it.

24 COUNCILMAN KENNEY: The only
25 other amendment that we would be offering

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2 is to change the calendar year, because
3 we had a budget year of 2006. We cannot
4 go backwards. We can't go retroactively.
5 So this would be, based on our
6 deliberations, in the 2007 budget cycle.
7 So we will be changing that through
8 amendment in the bill, because our
9 current bill says 2006. We've already
10 done it.

11 COMMISSIONER KAMMERDEINER:

12 Okay.

13 COUNCILMAN KENNEY: Thank you.

14 COUNCILWOMAN BLACKWELL: Are
15 there questions or remarks from other
16 members of the Committee?

17 Yes. Councilman Ramos.

18 COUNCILMAN RAMOS: Madam Chair,
19 can I ask my colleague, Councilman
20 Kenney, a question?

21 Councilman Kenney, with the
22 wage tax provision, does that add up to
23 the -- I think 1.5 seems to have been the
24 highest number. Is that additional to
25 the 1.5?

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2 COUNCILMAN KENNEY: No. The
3 1.5 number was if all 1,138 active
4 Guardspersons were involved in the
5 program. At the 412 number, which we
6 currently think is accurate, it's
7 565,000.

8 COUNCILMAN RAMOS: If this was
9 to move forward, the difference in the
10 budget and allocation would be \$1.5
11 million at max?

12 COUNCILMAN KENNEY: I would
13 probably -- I'll have to go to the
14 Revenue Department.

15 Would you think we'd be basing
16 the number on the median or the average
17 annual real estate tax?

18 COMMISSIONER KAMMERDEINER: Are
19 you talking about real estate tax?
20 Probably closer to the median, but I'm
21 not sure.

22 COUNCILMAN KENNEY: Well, if
23 the median were used for the real numbers
24 that we have, it would be 389 National
25 Guard, 756 Reserve. That's on the real

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2 estate tax. It would be 565 on the wage
3 tax National Guard, and we didn't do the
4 calculation on the 800, but we could do
5 that quickly.

6 COMMISSIONER KAMMERDEINER: Are
7 your calculations on wage tax based on
8 their Armed Forces pay or the lost pay
9 back here?

10 COUNCILMAN KENNEY: The Armed
11 Forces pay.

12 It would only be the 565 for
13 the Guard, because the Reservists are
14 already covered in the wage tax waiver.
15 So what we would be doing is adding the
16 Guard.

17 COMMISSIONER KAMMERDEINER: And
18 we actually expect that since someone
19 would be receiving Armed Forces pay, that
20 they're probably already being exempted,
21 and if someone found that they were not
22 and they came to us under current
23 definitions, we would agree to a refund.
24 We don't think this is really an
25 appreciable change and shouldn't cost

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2 much, if any, more than what we're
3 currently experiencing under the current
4 law.

5 COUNCILMAN KENNEY: So we're
6 simply trying to clarify that the
7 National Guard active are now included as
8 the Reservists were.

9 COMMISSIONER KAMMERDEINER: So
10 that there's no question that a person
11 who receives Armed Forces pay after being
12 called to active duty from the National
13 Guard is entitled to the same thing that
14 others in that circumstance have.

15 COUNCILMAN KENNEY: Right.
16 Thank you.

17 COUNCILMAN RAMOS: Thank you,
18 Councilman. Thank you.

19 COUNCILWOMAN BLACKWELL: Are
20 there further statements or questions
21 from members of the Committee?

22 COUNCILMAN RAMOS: Madam Chair.

23 COUNCILWOMAN BLACKWELL: Yes.
24 Councilman Ramos.

25 COUNCILMAN RAMOS: Madam

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2 Commissioner, you seem to concur with
3 Councilman Kenney generally. Then you
4 will not have any opposition to this
5 bill?

6 COMMISSIONER KAMMERDEINER: I
7 would like to take a closer look at it
8 before making a definitive statement on
9 that. We were still in the process of
10 looking at numbers, and I've not had a
11 chance to confirm with my staff that we
12 would concur completely, but we did think
13 that it was likely to be in a low dollar
14 range, because there aren't going to be
15 that many people all at one time who
16 would be so affected. And you have to
17 realize, too, not everyone is going to be
18 out of Philadelphia on active duty for a
19 full year, and so some of these numbers
20 could actually come down lower than that.
21 If as we look at it closer that does seem
22 to prove out, it would not be that
23 expensive to the City.

24 COUNCILMAN RAMOS: Thank you.

25 COUNCILWOMAN BROWN: For

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2 clarity reasons, define "low dollar." Is
3 that less than 5 million? Is that less
4 than a million? What does that mean?

5 COMMISSIONER KAMMERDEINER:

6 Probably in the million dollar or less
7 range.

8 COUNCILWOMAN BROWN: Thank you.

9 COUNCILWOMAN BLACKWELL: Thank
10 you very much.

11 Are there other questions from
12 members of the Committee?

13 (No response.)

14 COUNCILWOMAN BLACKWELL: We
15 will now ask some of our friends who have
16 come to testify to come forward.

17 Ed Lowry, CEO, Philadelphia
18 Veterans Multi-Service and Education
19 Center.

20 We thank you all. We see so
21 many of our good friends who are here,
22 and we welcome you to testify.

23 Thank you. Please identify
24 yourself and begin your testimony.

25 MR. LOWRY: Good afternoon,

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2 Chairwoman Blackwell.

3 COUNCILWOMAN BLACKWELL: Good
4 afternoon.

5 MR. LOWRY: Committees members,
6 Councilmembers. My name is Edward J.
7 Lowry. I am the Chief Executive Officer
8 and Founding Director of the Philadelphia
9 Veterans Multi-Service and Education
10 Center. I have served in the
11 Philadelphia veteran community for 25
12 years. I also serve as a National
13 Advisory Committee member to the U.S.
14 Department of Labor Secretary Elaine Chao
15 on national and local issues that pertain
16 to veterans' employment and training.

17 I would like to thank
18 Councilman Kenney for submitting this
19 bill and the opportunity to testify in
20 support of these two extremely important
21 and critical bills. Certainly the
22 passage of these two bills will have an
23 enormous financial impact on the National
24 Guard and Reserve members that have been
25 called to active duty. The impact will

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2 also provide an immediate benefit to
3 improve the quality of life of the
4 activated members' families.

5 Your endorsement of these bills
6 will also send a positive message of
7 support to our National Guard and Reserve
8 members who may be called upon in the
9 future to answer our country's call.

10 For the first time in over a
11 half a century, our nation is calling
12 upon our National Guard and Reserves to
13 place their futures, their careers and
14 their family lives on hold while they
15 carry out their commitment to our
16 country. They have pledged to carry out
17 their duty to combat the war on
18 terrorism, to protect the quality of
19 life, the safety of our homeland and the
20 democracy that we all cherish.

21 It is common knowledge that
22 when our citizen soldiers are called to
23 active duty, many are ill-prepared for
24 these call-ups. Many experience trauma
25 related to separation from family and

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2 loved ones, and in many cases, these
3 activations are for unknown periods of
4 time, and in certain cases, these service
5 members have been activated on multiple
6 occasions.

7 Approximately 30 to 40 percent
8 of the activated members suffer some form
9 of financial hardship. A significant
10 number of these Reservists when activated
11 have their incomes critically slashed,
12 some as much as 50 percent less than what
13 their civilian incomes were. These
14 drastic salary cuts have serious
15 financial impact on the families left
16 behind.

17 Although the Uniform Services
18 Employment and Reemployment Rights Act,
19 USERRA, of 1994 assist active-service
20 members in securing reinstatement of
21 their jobs, benefits and perks upon their
22 return from activation, the immediate
23 financial concerns and needs of the
24 veteran's family are, in many cases,
25 unmet during their period of activation.

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2 Research has proven that when a
3 deployed person's family life is safe and
4 stable, they have higher morale, more
5 motivation and are better prepared to
6 meet the challenges that face them during
7 the duration of activation.

8 By supporting the passage of
9 these two extremely important bills, Bill
10 No. 050740 and Bill No. 050741, our City
11 Councilmembers, the representatives of
12 the citizens of our City of Brotherly
13 Love, will be recognizing the patriotism,
14 loyalty and service of our National Guard
15 and Reserve members. Equally as
16 important, you will be recognizing the
17 commitment and sacrifices, financial and
18 otherwise, of the Guard and Reserve
19 members' families, those that carry out
20 the extremely important role of keeping
21 the family whole while their loved ones
22 are serving our nation and our country.

23 In closing, I would like to say
24 that veterans and the military are not
25 honored by what they receive. They are

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2 honored by what they have given.

3 Thank you.

4 COUNCILWOMAN BLACKWELL: Thank
5 you very much.

6 (Applause.)

7 COUNCILWOMAN BLACKWELL: Thank
8 you very much.

9 Councilman Kenney.

10 COUNCILMAN KENNEY: Thank you,
11 Madam Chairperson.

12 I would like to thank Mr. Lowry
13 for his testimony, but also I would like
14 to recommit to him an effort that we will
15 undertake in Council through our
16 Legislative Oversight Committee to
17 reconstitute the Veterans Advisory
18 Commission, to reinvigorate it, perhaps
19 try to provide it with some needed
20 funding, both from inside the government
21 and outside the government, and to really
22 kind of reenergize that group again.
23 It's been a little bit inactive. Tommy
24 does a great job and he's working hard,
25 but staff is short and they're not

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2 meeting regularly, or if they're meeting
3 at all, I don't think, the Commission.

4 And considering the number of
5 people that have come back from Desert
6 Storm, coming back from Iraq and
7 Afghanistan, I think it's an appropriate
8 effort to try to reinvigorate this again
9 to get current input from the veterans
10 community to see how our government could
11 be more of assistance to these people
12 when they're coming back home.

13 We don't have a date for the
14 hearing yet, but it will be coming up
15 something soon.

16 MR. LOWRY: I would like to, on
17 that point, thank the Councilman and ask
18 Council that when that opportunity comes
19 about, that it be given serious
20 consideration. Councilmembers, the
21 Mayor, City government has a right to
22 know what issues, problems and concerns
23 are facing our military, active members,
24 National Guard, Reserves, as well as
25 those veterans that have served in every

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2 other conflict that we've been involved
3 with, because it's only through their
4 efforts that we'll be able to be here
5 today and have a democratic meeting and
6 talk about the types of issues and
7 concerns that we have.

8 And I'd like to thank Council.

9 I know that in the past you have been
10 very supportive of activities regarding
11 veterans, but we can always do a little
12 more, especially in light of the
13 circumstances of our current war on
14 terrorism. So I'd like to thank you.

15 COUNCILMAN KENNEY: Thank you,
16 Madam Chair.

17 COUNCILWOMAN BLACKWELL: Thank
18 you.

19 We absolutely agree, and we
20 thank you for your life of service and
21 for all vets who have served us and who
22 are serving us well.

23 MR. LOWRY: Thank you.

24 COUNCILWOMAN BLACKWELL: Thank
25 you.

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2 Glen Johnson, Veterans Affairs
3 for Local 22. And certainly you all are
4 welcome. I see my friend Les Yost coming
5 forward. It's always a good day when we
6 see you.

7 Thank you. Welcome, and please
8 identify yourself for the record. Thank
9 you.

10 MR. YOST: Les Yost, First
11 Vice-President of the Philadelphia Fire
12 Fighters.

13 COUNCILWOMAN BLACKWELL: Thank
14 you.

15 MR. JOHNSON: Glen Johnson.
16 Good afternoon, Chairman Blackwell and
17 members of the Finance Committee.

18 COUNCILWOMAN BLACKWELL: Good
19 afternoon.

20 MR. JOHNSON: I am Glen
21 Johnson, Assistant Health Administrator
22 of Local 22, Philadelphia Fire Fighters
23 Union. My duties also include veterans
24 affairs, assisting fire fighters and
25 their families with anything that

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2 pertains to the military.

3 I am here to testify in favor
4 of Bill 050740 and Bill 050741.

5 When a fire fighter is
6 activated and must leave the City
7 employment to serve our country, his or
8 her salary is considerably reduced.
9 There are many fire fighters serving in
10 the National Guard and Reserve units.
11 When they receive their orders activating
12 them to overseas duty, their first
13 concern is for their families. Military
14 pay is considerably less than the fire
15 fighter pay. We are grateful to the
16 Mayor and City Council for the hundred
17 dollar monthly stipend, but it would go a
18 little bit further if it wasn't taxed.

19 The burden to make ends meet is
20 put upon the spouse that is left behind.
21 Between everyday costs of food, clothing
22 and utilities, there is also school
23 tuition and fees, upkeep of the car and
24 house and any emergency that may arise.
25 Then there is the fire fighter who is

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2 overseas, wondering how their spouse is
3 going to keep the family setting the same
4 while struggling to make ends meet.

5 The cost of living goes up as
6 we speak. When a fire fighter is called
7 to serve their country, it is a tough
8 struggle to maintain the family level
9 with less income. Anything this
10 Committee can recommend to help our
11 members of the National Guard and Reserve
12 units of the Armed Forces will be greatly
13 appreciated by the member, their spouse
14 and family and the citizens of
15 Philadelphia.

16 Thank you for this opportunity
17 to address the Committee.

18 COUNCILWOMAN BLACKWELL: Thank
19 you very much.

20 Les, will you have something to
21 say?

22 MR. YOST: No, I won't.

23 COUNCILWOMAN BLACKWELL: Well,
24 it's always a pleasure to have you. We
25 appreciate all that you do, for those who

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2 have served, and there's never a time we
3 don't see you that you're not trying to
4 fight to help someone, and we thank you.
5 Thank you very much.

6 Ken Rocks.

7 Thank you very much. And these
8 are individuals who help us every year
9 with the carnival, we say thank you, for
10 homeless people around the City, and we
11 also thank you for helping us at our
12 yearly affair where we do up to 2,000
13 people at Christmastime to try to bring
14 some joy into their life. You're always
15 there, and we are eternally grateful.

16 MR. ROCKS: That just shows not
17 only the members that I represent who
18 serve in the Armed Forces but also serve
19 to protect the citizens of this great
20 City. And now you, as the Council, can
21 do something more to protect those
22 protectors, not only that protect our
23 City but to protect the freedom that we
24 enjoy in our great country by passing
25 this legislation and Bill 050740 and

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2 050741.

3 I sit here as a representative
4 and Vice-President of Fraternal Order of
5 Police and as a veteran of the Vietnam
6 conflict, who served with the 173
7 Airborne Brigade.

8 We understand the losses that
9 were suffered so that the people of Iraq
10 could have the freedom that we enjoy in
11 the United States and one of our own
12 members, Officer Pellegrini, who
13 sacrificed his life. I guess fortunate
14 for everybody and unfortunate for some,
15 that he did not give his life in vain,
16 that the members of City Council have
17 already recognized the loss that the City
18 suffered by losing one of their own, one
19 of their own employees, but the measures
20 that you could take to ensure that that
21 service continues with the citizens of
22 this great City so that their elected
23 representatives will see and recognize
24 the service that men and women of this
25 City give in support of our country and

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2 the freedoms that we enjoy here by taking
3 on the responsibilities of joining the
4 Guard and the Reserves rather than the
5 active-duty military and giving their
6 lives to service of our great country.

7 There are many hardships
8 encountered when these employees leave
9 their families and the security of their
10 professions to serve our country.
11 There's a great loss of wages in terms of
12 overtime, medical benefits and the things
13 that are provided for their families, and
14 this is just a small measure that this
15 Council could do by passing this
16 legislation to let the people know that
17 the elected representatives not only
18 recognize the service that they give to
19 their country and their city, but also
20 recognize that they do care and they will
21 do anything within their power to make
22 that quality of life for the family left
23 behind that much better.

24 So I would ask that Council
25 approve this legislation on behalf of the

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2 membership of the Fraternal Order of
3 Police and those who serve this great
4 country and the citizens of this great
5 City to make that quality of life for
6 that family just that much better.

7 Thank you.

8 COUNCILWOMAN BLACKWELL: Thank
9 you very much.

10 Any questions or comments?

11 (No response.)

12 COUNCILWOMAN BLACKWELL: Thank
13 you very much for all that you do and all
14 that the FOP does.

15 Jim Basile.

16 Thank you very much. Welcome,
17 and please identify yourself to our
18 record.

19 MR. BASILE: Thank you, ma'am.
20 My name is Jim Basile. I'm a resident of
21 Philadelphia. In my civilian job, I am
22 the Division President of the Stuart-Dean
23 Company located in South Philadelphia.
24 I'm a member of Naval Mobile Construction
25 Battalion 21 where I serve as a

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2 commissioned officer.

3 Madam Chairwoman, members of
4 the Committee, Councilman Kenney, I
5 appear before you today not only as a
6 businessman in Philadelphia, not only as
7 a citizen of our fine City and not only
8 as an officer in the United States Navy
9 Reserve, but I come to you as all three.
10 I wear this uniform today, the uniform of
11 a businessman, to illustrate that when
12 walking down the streets of our fine
13 City, creating jobs for Philadelphians,
14 you would not be able to tell that I'm a
15 member of our Armed Forces. However,
16 when that call comes in, whether it is
17 with two months' notice or two days'
18 notice, I and all the other Guardsmen and
19 Reservists answer that call. We
20 seamlessly transition to wearing the
21 uniform of our nation's Guard and
22 Reserve.

23 As an officer in the United
24 States Navy Reserve, I applaud Councilman
25 Kenney on his compassion and courage in

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2 support of this important legislation
3 known as Bill 050740 and 050741. I
4 applaud him because I know firsthand the
5 financial sacrifice we make willingly.

6 As a private citizen, I ask the
7 members of this Committee to reach across
8 the party lines and vote in favor of
9 these bills. Support of these bills is
10 not support of the war. It is not
11 support of President Bush. It is
12 supporting the troop on the ground and
13 the families that we leave behind. It is
14 really the one thing that this Council
15 can do to help.

16 These bills will have a far
17 greater impact on the lives of local
18 Guardsmen and Reservists than naming a
19 street or a park after a fallen soldier.

20 The members of our Guard and
21 Reserve are unsung heroes, heroes among
22 us, as called by Lieutenant Colonel
23 Mernino in his book. Colonel Mernino is
24 right, we are the backbone of this City.
25 We are cops and firemen and doctors and

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2 lawyers and teachers and plumbers,
3 electricians and stevedores. We're cab
4 drivers and funeral directors, nurses and
5 cooks and businessmen. We're mothers,
6 fathers, brothers, sisters, sons and
7 daughters.

8 The days of the weekend warrior
9 are over. The Reserve and Guard are
10 being called upon for extended duty and
11 deployments all around the world.
12 Members of my own Reserve unit are
13 deploying into harm's way, some for a
14 second and third time since this war has
15 begun.

16 We are asked with very little
17 notice to put our civilian lives on hold,
18 to tell our families and employers
19 good-bye, and go off wherever our orders
20 dictate. We do this willingly. However,
21 the one promise we cannot make is if we
22 will come home, because we do not know if
23 we will or not. We do this willingly.
24 Councilman Kenney realizes this
25 sacrifice.

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2 Most of the old volunteer Guard
3 and Reserve do not serve for the money.
4 We serve for the honor of keeping our
5 families safe, we serve to honor those
6 who have gone before us, and we serve
7 because we believe that someone must take
8 a stand.

9 The members of today's Guard
10 and Reserve are direct descendants of men
11 like John Paul Jones, Nathan Hale and
12 those who froze at Valley Forge over 200
13 years ago. Like the Founding Fathers, we
14 too are inspired by the last line of the
15 Declaration of Independence, which reads
16 in part, "In support of this Declaration,
17 we pledge our lives, our fortunes and our
18 sacred honor."

19 We need this legislation to
20 pass immediately, as many of us are not
21 fortunate enough to have an employer make
22 up the difference in our pay. Most
23 Guardsmen and Reservists serve on federal
24 duty at an extreme disparity in pay
25 between their civilian jobs and their

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2 military service. Those on active duty
3 do not experience this disparity. In
4 some cases, their pay goes up.

5 It is good to know that our
6 deployed members can have one less thing
7 to worry about. There's so much to worry
8 about when we deploy.

9 Again, I implore this Committee
10 to vote yes. I urge the full Council to
11 vote yes, and I require Mayor John Street
12 to sign this bill into law.

13 I thank you, Councilman Kenney,
14 for sponsorship of this bill and the
15 members of the Finance Committee for its
16 consideration.

17 Thank you.

18 COUNCILWOMAN BLACKWELL: Thank
19 you very much.

20 Councilman Kenney.

21 COUNCILMAN KENNEY: Thank you.

22 I would like to thank
23 Mr. Basile actually for stopping me
24 coming out of the dry cleaners at Broad
25 and Tasker one morning and asking me what

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2 the City government was doing to try to
3 help in this situation. And the more I
4 thought about it, I recognized that we
5 weren't really doing anything, which led
6 us to try to investigate what we could
7 do, and these are two of the products of
8 hopefully what we can do.

9 So I'd like to thank you for
10 being a citizen and grabbing your elected
11 official on the street and telling him
12 what you think, because sometimes it does
13 translate into something happening.

14 He's also a member of the
15 parish that I am from, St. Nick's in
16 South Philly. So he could get me outside
17 church and at the dry cleaners.

18 But thank you for taking the
19 time to stop me and inform me of what's
20 going on. It does work sometimes.
21 Thanks.

22 MR. BASILE: Thank you, sir.
23 It's great to work in a city where you do
24 have access to your elected officials,
25 and I appreciate your help.

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2 COUNCILMAN KENNEY: Thank you.

3 COUNCILWOMAN BLACKWELL: Thank
4 you very much.

5 Mr. Joe Eastman.

6 Thank you. Please identify
7 yourself and welcome.

8 MR. EASTMAN: Thank you. My
9 name is Joe Eastman. I was not a member
10 of the Guard and Reserve. I was an
11 active-duty military man for 25 years, so
12 I kind of want to give the active duty
13 perspective of this.

14 This is a tough act to follow
15 with these guys here, but I'm going to
16 try and do my best.

17 Let's make no mistake about
18 something. There is no, in my mind as a
19 former active-duty member, distinction
20 between Guard and Reserve and active duty
21 as to the dangers that they face. A
22 bullet when it is shot at you doesn't
23 care if you're a Guard or Reserve. If
24 you step on a land mine, if you step on
25 an IED, it does not care whether you're a

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2 Guard or Reserve. It's going to do harm
3 to you.

4 And also make no mistake about
5 this. This is not just men that are
6 doing this every day over there. It's
7 women. There's no more distinction. For
8 some of us old-timers, there used to be.
9 Now there isn't. Women are going every
10 much in harm's way as the men are and
11 doing just as good a job.

12 I have to take exception to a
13 couple of things that were said here
14 about active duty may be objecting to
15 some of this stuff. I was active duty
16 for 25 years. Any active-duty member
17 that objects to this and wants the same
18 thing because they think it's not fair,
19 please have them call me. I'll be glad
20 to hook them up with some Admirals and
21 Generals that will tell them that active
22 duty don't do that. We understand why we
23 join the military and made a career out
24 of it. We were not there for the money.
25 We were there to serve, and we serve

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2 proudly, and as far as I'm concerned, my
3 retirement check is all the thanks we
4 need.

5 Councilman Kenney was right
6 about something. This is an
7 ever-changing world. What is going on in
8 the Guard and Reserve right now is
9 extraordinary. I tried to go back and
10 find a time when Guard and Reserve
11 members were called upon to do this type
12 of work, between Katrina, the other
13 hurricanes and what's going on right now.
14 It's not happened. This is absolutely
15 extraordinary. They have the toughest
16 job in the military, I think, because
17 they have to come on board, get
18 integrated, get out there and do just as
19 much as the active-duty members, without
20 probably as much training, but they still
21 have to get out there and fight.

22 And I would just say one thing
23 in closing, that sometimes the easiest
24 thing is to forget that the toughest job
25 in the military is not necessarily the

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2 military member, it's the spouse at home
3 that has to deal with all the things when
4 the active-duty military member deploys.
5 And I will tell you this as somebody that
6 did this, and I'm sure many men that are
7 sitting behind me have experienced this
8 also. If you've ever been in a mine
9 field, if you've ever been in a mine
10 field, it is a frightening, frightening
11 experience. You don't need to be
12 worrying about whether your spouse at
13 home has enough money to pay the bills.
14 You need to concentrate on what you need
15 to do to get out of that mine field, get
16 your people out of that mine field in one
17 piece.

18 So I want to thank each and
19 every one of you for the leadership
20 you've exhibited today. It shows that
21 you respect our military and you
22 understand the sacrifices that National
23 Guard and active-duty military make every
24 day. And I'd like to thank Councilman
25 Kenney for doing this and for inviting me

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2 here to testify today.

3 Thank you.

4 COUNCILWOMAN BLACKWELL: Thank
5 you very much. Thank you.

6 Is there anyone else here who
7 would like to testify?

8 (No response.)

9 COUNCILWOMAN BLACKWELL: Anyone
10 else who would like to testify?

11 (No response.)

12 COUNCILWOMAN BLACKWELL: Are
13 there any other comments from members of
14 the Committee?

15 Councilman Kenney.

16 COUNCILMAN KENNEY: Thank you,
17 Madam Chair.

18 I have one proposed amendment
19 to Bill No. 050740, which would appear on
20 Page 2, Paragraph C. It's a simple
21 change from the "effective for Tax Year
22 2006" to "effective for Tax Year 2007,"
23 because we'll be deliberating that
24 process upcoming in January. And we've
25 been told, and we know, it's very

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2 difficult to go retroactively backwards
3 once the budgets have been finalized. So
4 this would be intended to affect 2007 tax
5 year.

6 COUNCILWOMAN BLACKWELL: So you
7 will be introducing that amendment as
8 soon as we --

9 COUNCILMAN KENNEY: Yes. I
10 just wanted to make sure it was on the
11 record. I'd be happy to move the
12 amendment at the appropriate time.

13 COUNCILWOMAN BLACKWELL: Thank
14 you.

15 Are there any other comments?

16 (No response.)

17 COUNCILWOMAN BLACKWELL: This
18 will end our hearing part of this
19 meeting. We will now enter into the
20 stated meeting.

21 That amendment is for which
22 bill, Councilman?

23 COUNCILMAN KENNEY: The
24 amendment that was talked about was
25 050740.

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2 COUNCILWOMAN BLACKWELL: Thank
3 you.

4 All right. The Chair then will
5 recognize Councilman Kenney with regard
6 to an amendment to Bill 050740.

7 COUNCILMAN KENNEY: Thank you,
8 Madam Chair. I would like to move the
9 amendment as previously described, Page
10 2, Paragraph C, changing the effective
11 Tax Year 2006 to 2007.

12 (Duly seconded.)

13 COUNCILWOMAN BLACKWELL: It has
14 been moved and seconded that the
15 amendment to Bill No. 050740 be adopted.

16 All in favor will say aye.

17 (Aye.)

18 COUNCILWOMAN BLACKWELL:
19 Opposed?

20 (No response.)

21 COUNCILWOMAN BLACKWELL: The
22 ayes have it and so it is carried.

23 The Chair will recognize
24 Councilman Goode with regard to a motion
25 on the amended Bill 050740.

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2 COUNCILMAN GOODE: Thank you,
3 Madam Chair. I move that Bill 050740 as
4 amended be reported out of Committee with
5 a favorable recommendation and that the
6 rules of Council be suspended so as to
7 permit first reading at our next Council
8 session.

9 (Duly seconded.)

10 COUNCILWOMAN BLACKWELL: All in
11 favor will say aye.

12 (Aye.)

13 COUNCILWOMAN BLACKWELL:
14 Opposed?

15 (No response.)

16 COUNCILWOMAN BLACKWELL: The
17 ayes have it and so Bill 050740 as
18 amended is adopted.

19 The Chair recognizes
20 Councilwoman Blondell Reynolds Brown with
21 regard to a motion for 050741.

22 COUNCILWOMAN BROWN: Thank you,
23 Madam Chair. I move that Bill No. 050741
24 be reported out of Committee with a
25 favorable recommendation and further move

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2 that the rules of Council be suspended so
3 as to permit first reading at the next
4 scheduled session of City Council.

5 (Duly seconded.)

6 COUNCILWOMAN BLACKWELL: All in
7 favor will say aye.

8 (Aye.)

9 COUNCILWOMAN BLACKWELL:
10 Opposed?

11 (No response.)

12 COUNCILWOMAN BLACKWELL: The
13 ayes have it and, therefore, Bill No.
14 050741 has been passed with a
15 recommendation for a suspension of the
16 rules, and both bills will be heard at
17 our next session of Council.

18 We thank all the Committee
19 members for coming. We thank Councilman
20 Kenney for his work with regard to these
21 two bills.

22 This will end our hearing, and
23 thank you all.

24 (Committee on Finance adjourned
25 at 3:10 p.m.)

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2

CERTIFICATE

3

I HEREBY CERTIFY that the

4

proceedings, evidence and objections are

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contained fully and accurately in the

6

stenographic notes taken by me upon the

7

foregoing matter on November 14, 2005, and

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that this is a true and correct transcript of

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same.

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MICHELE L. MURPHY

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RPR-Notary Public

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