

COUNCIL OF THE CITY OF PHILADELPHIA
COMMITTEE ON FINANCE

Room 400, City Hall
Philadelphia, Pennsylvania
Friday, May 17, 2013
9:42 a.m.

PRESENT:

COUNCILMAN BILL GREEN - CHAIR
COUNCILWOMAN MARIAN B. TASCO - VICE CHAIR
COUNCILMAN WILLIAM K. GREENLEE
COUNCILMAN W. WILSON GOODE, JR.
COUNCILMAN MARK SQUILLA
COUNCILWOMAN JANNIE L. BLACKWELL
COUNCILWOMAN BLONDELL REYNOLDS-BROWN
COUNCILMAN KENYATTA JOHNSON
COUNCILMAN DENNIS O'BRIEN

ALSO PRESENT:

COUNCILWOMAN MARIA D. QUINONES-SANCHEZ
COUNCILMAN BOBBY HENON

BILLS: 130161 and 130325

1 - - -

2 COUNCILMAN GREEN: Good morning. The
3 Committee on Finance public hearing on Bills
4 130161 and 130325 will begin. I'll ask the clerk
5 to please read the titles of the bills.

6 THE CLERK: Bill No. 130161, an Ordinance
7 amending Chapter 19-1800 of The Philadelphia Code,
8 entitled "School Tax Authorization," to provide
9 for the rate and computation of realty use and
10 occupancy tax; and adding a new Chapter 19-3900 to
11 The Philadelphia Code, entitled "Realty Use and
12 Occupancy Tax," to provide for a City realty use
13 and occupancy tax; all under certain terms and
14 conditions.

15 Bill No. 130325, an Ordinance approving the
16 Fiscal Year 2014 Capital Budget providing for
17 expenditures for the capital purposes of the
18 Philadelphia Gas Works (including the supplying of
19 funds in connection therewith) subject to certain
20 constraints and conditions, and acknowledging
21 receipt of the Forecast of Capital Budgets for
22 Fiscal Years 2015 through 2019.

23 COUNCILMAN GREEN: I note for the record
24 the presence of a quorum in the presence of the

1 Councilmembers Goode, Greenlee, Reynolds-Brown and
2 Blackwell.

3 At this point, I will turn over the
4 Chairmanship of the hearing to Councilmember
5 Greenlee to hear Bill No. 130325 from which I must
6 recuse myself.

7 COUNCILMAN GREENLEE: Thank you.

8 We have two witnesses listed for that bill,
9 Janet Parrish and Douglas Moser. Could they come
10 forward please.

11 - - -

12 (Witnesses approaches table.)

13 - - -

14 COUNCILMAN GREENLEE: Good morning to both
15 of you.

16 MS. PARRISH: Good morning.

17 MR. MOSER: Good morning.

18 COUNCILMAN GREENLEE: Identify yourself for
19 the record and proceed with -- I think -- do we
20 have any written testimony?

21 MS. PARRISH: Yes, you do.

22 COUNCILMAN GREENLEE: Okay. So if you
23 could, summarize. Obviously, we have a lot of
24 people that are here to testify on the other

1 bills, so.

2 MS. PARRISH: Very happy to do that.

3 COUNCILMAN GREENLEE: Thank you, Ms.

4 Parrish.

5 MS. PARRISH: Good morning, Acting Chairman
6 Greenlee and Members of the Committee. I am Janet
7 Parrish, the Executive Director of the
8 Philadelphia Gas Commission. And seated to my
9 left is Douglas Moser, the Chief Operating Officer
10 for Philadelphia Gas Works. We are here this
11 morning in support of Bill 130325. Which embodies
12 the recommendations to City Council adopted by the
13 Philadelphia Gas Commission at its public meeting
14 held on April 15, 2013.

15 Attached to my written testimony is a copy
16 of the Gas Commission's decision in this matter
17 which fully details its due diligence and the
18 reasons for its various recommendations to
19 Council. We will not read that written testimony.
20 We do ask that you report the Bill out today with
21 a favorable recommendation. And we are also
22 requesting a suspension of the rules so the Bill
23 may be heard at first reading at Council's next
24 session.

1 If I may just give you a few highlights, we
2 are recommending in short a total of about
3 \$8 million in downward reductions to PGW's budget
4 as filed. Nevertheless, the budget that we are
5 recommending of \$102 million, round numbers, is
6 about 10 percent higher than last year's approved
7 budget.

8 Primarily, what is driving this is
9 increased expenditures for accelerated cast iron
10 main replacement particularly of larger diameter
11 main. PGW is hopeful and has sort of a tentative
12 approval from the Utility Commission to implement
13 a new distribution system improvement surcharge
14 which will hopefully cover the cost of that
15 accelerated work. Other detail on the budget line
16 items is contained in Mr. Moser's written
17 testimony.

18 I'd also like to point out that we are
19 recommending for Council's approval a new set of
20 Capital Program Protocols. This will replace the
21 Capital Budget Principles which the Commission has
22 had in effect for a number of years and Council
23 has annually approved and made condition of budget
24 approval with the annual Capital Budget

1 Ordinances. We have basically updated these. We
2 have incorporated various commission directives as
3 well as the typical constraints and conditions on
4 PGW's capital spending which City Council has
5 approved annually. So, we've put all those rules
6 of the games, so to speak, under one roof.

7 Finally, I would like to touch on the
8 disadvantaged business enterprise participation
9 targets that are associated with the budget. It's
10 detailed in our written testimony, but PGW as
11 customary has done a line-by-line review of the
12 budget to identify those participation
13 opportunities.

14 The Fiscal '14 Capital Budget targets are
15 higher than last year, substantially I would say.
16 They are in the range of 20 to 26 percent
17 participation versus last year I believe was in
18 the 12 percent range, if I'm not mistaken. And
19 part of that is because of the increase
20 construction expenditures. There are additional
21 opportunities and PGW is going to try to pursue
22 those.

23 Therefore, the participation opportunity
24 being about \$9 million larger. The expenditures

1 are targeted to increase accordingly. We don't
2 yet have the targets PGW's operating spending for
3 Fiscal '14. Their budget will be filed, actually,
4 a week from today. And at that point, we would be
5 able to provide additional information to Council.

6 Those are some of the highlights. Of
7 course, Mr. Moser and other personnel from PGW and
8 myself are available to answer any questions you
9 may have. Thank you very much.

10 COUNCILMAN GREENLEE: Thank you,
11 Ms. Parrish.

12 Mr. Moser, you have anything or you just
13 available for questions?

14 MR. MOSER: Just available for questions,
15 sir.

16 COUNCILMAN GREENLEE: Thank you both.
17 Are there any questions for either witness?
18 Seeing none, thank you very much.

19 MS. PARRISH: Thank you very much.

20 COUNCILMAN GREENLEE: Is there anyone else
21 here to testify on Bill No. 130325?

22 Seeing none, we will temporarily recess the
23 Public Hearing and go into a Public Meeting to
24 consider this Bill.

1 - - -

2 (Temporary recess of Public Hearing to
3 enter into Public Meeting for Bill No. 130325.)

4 - - -

5 COUNCILMAN GREENLEE: And the Chair
6 recognizes Councilman Goode regarding Bill No.
7 130325.

8 COUNCILMAN GOODE: Thank you, Mr. Chairman.
9 I move that Bill No. 130325 be reported out of
10 this Committee with favorable recommendation that
11 rules of Council be suspended so as to permit
12 first reading at our next Council session.

13 COUNCILWOMAN REYNOLDS-BROWN: Second.

14 COUNCILMAN GREENLEE: It's been moved and
15 seconded. All in favor say aye.

16 - - -

17 (Chorus of Ayes)

18 - - -

19 COUNCILMAN GREENLEE: Opposed?

20 Hearing none. And the record will reflect
21 that Chairman Councilman Green is recusing
22 himself.

23 So Bill No. 130325 is reported out of this
24 Committee with a favorable recommendation with a

1 rule suspension to allow for first reading at our
2 next session of Council. We will now go back into
3 the Public Meeting on the other two bills.
4 Chairman Green will once again take over.

5 Thank you, Mr. Chairman.

6 - - -

7 (Return to Public Hearing on Bill No.
8 130325.)

9 - - -

10 COUNCILMAN GREEN: Thank you. We are now
11 back in the Public Hearing. And we will call the
12 first witness for 130161. That would be
13 Mr. Dubow.

14 COUNCILMAN GREENLEE: He's not here yet.

15 COUNCILMAN GREEN: Okay. We will start
16 with -- while we are waiting for Mr. Dubow, I
17 guess we will start with -- I will take a second
18 to find out how long Mr. Dubow's going to be.

19 - - -

20 (Brief recess taken.)

21 - - -

22 COUNCILMAN GREEN: We will wait for
23 Councilwoman Sanchez whose Bill this is and
24 Director of Finance and then proceed.

1 I want to recognize for the record the
2 presence of Councilmember Johnson.

3 - - -

4 (Brief recess taken.)

5 - - -

6 COUNCILMAN GREEN: The Hearing will come to
7 order. I would like to recognize Councilmember
8 Sanchez who has -- are you going to be putting on
9 the cape behind you for your testimony,
10 Councilmember?

11 COUNCILWOMAN QUINONES-SANCHEZ: I have it
12 on. Every once in a while I will for performance
13 to keep it interesting.

14 COUNCILMAN GREEN: Councilmember Sanchez.

15 COUNCILWOMAN QUINONES-SANCHEZ: Thank you,
16 Mr. Chairman and Members of the Finance Committee.
17 My apologies. We were scheduled to start at
18 10:00, and I was unaware we were going to start
19 earlier. But thank you, nevertheless.

20 As part of this Bill as we consider the
21 changes of the City's use in occupancy tax today,
22 it is important we remember how closely this is
23 linked to the broader issues of AVI and the
24 citywide challenges it opposes by our

1 reassessments. While we've talked about AVI in
2 revenue neutral terms, it hasn't been revenue
3 neutral for the City's homeowners or for the
4 business community.

5 Under the Mayor's proposal, residential
6 property owners would see over \$50 million in new
7 taxes. And as reported, residential property
8 owners will now share the larger burden of
9 property taxes over businesses. While the
10 commercial and industrial properties subject to
11 U&O would see \$66 million in tax reductions.
12 Unfortunately, those reductions are concentrated
13 in certain business sectors as small businesses
14 throughout the City will receive a double hit, one
15 with AVI and one with Use and Occupancy.

16 This Bill, the most important part of this
17 Bill and the reason why I started down this road,
18 would provide relief similar to Homestead, in this
19 case "Comstead". Under the Mayor's proposal, only
20 18 percent of the businesses will see a reduction.
21 Under this Bill, 69 percent of businesses will see
22 a reduction. And nearly 51 percent of the
23 businesses, many who would be paying significantly
24 more under AVI, will see a major relief.

1 We are asking the business community not
2 take their full reduction at this time and
3 minimize the impact of AVI and U&O on the small
4 business sector and leave some of that on the
5 table for our children. Our schools and our
6 children are facing the most severe fiscal crisis
7 in memory. The situation in the School District
8 is desperate. And we have -- they've asked the
9 City for an additional \$60 million in revenue.

10 Finding that revenue is a challenge, but we
11 owe it to the children of this City, as we have in
12 the past this Council, to rise to the occasion.

13 - - -

14 (Applause)

15 - - -

16 COUNCILWOMAN QUINONES-SANCHEZ: The Mayor
17 has proposed increasing liquor-by-the-drink tax
18 and has asked for the creation of a cigarette tax
19 to meet this request. Both of these proposals
20 require Harrisburg approval. If they approve it,
21 and my polling of my colleagues at the State,
22 which is unlikely, it would pass before this
23 Council is obligated to pass our City Budget. I
24 believe we need to raise the \$60 million from the

1 sources that we control.

2 The Mayor has made tax collections a
3 priority and has stated that he expects after much
4 prying from this Council to increase tax
5 selections by \$28 million. That's a great start.
6 But I don't believe we can meet the \$60 million
7 request without additional dollars, in this case,
8 just slowing down the rate of reductions some
9 folks are expected to receive.

10 I am introducing an amendment to this Bill
11 to lower the proposed rate from the 1.76, which
12 would have generated approximately \$72 million to
13 1.4 percent, which will generate 32 million while
14 keeping the exemption for small businesses. This
15 amounts to a 40 percent reduction in the increase
16 from the Mayor's proposed 0.92 percent. This rate
17 will limit the impact on the business community,
18 will lower taxes for the vast majority of the
19 commercial property citywide and still raise a
20 little revenue for the School District to meet
21 their request.

22 It is important that Council keep all of
23 these options at the table as we move forward to
24 deliberations. And I urge my colleagues on this

1 Finance Committee to pass this Bill as amended
2 with a favorable recommendation and put it on our
3 calendar as we debate and we will be responsible
4 in debating school funding, accountability and our
5 City Budget.

6 Thank you.

7 COUNCILMAN GREEN: Thank you very much.

8 I will call the Finance Director,
9 Mr. Dubow.

10 - - -

11 (Witness approaches table.)

12 - - -

13 COUNCILMAN GREEN: Mr. Dubow, you didn't
14 believe we could be very efficient with the last
15 panel.

16 MR. DUBOW: I was very impressed.

17 COUNCILMAN GREENLEE: Mr. Chairman, I was
18 the Chairman for that.

19 (Committee laughs)

20 COUNCILMAN GREEN: Please, state your name
21 for the record and proceed with your testimony.

22 MR. DUBOW: Thank you.

23 Good morning, Chairman Green, Members of
24 the Committee. My name is Rob Dubow. I am the

1 Finance Director. And I am here to testify on
2 Bill 130161 which proposes changes to the Use and
3 Occupancy Tax.

4 The next couple of paragraphs were based on
5 the Bill before it was amended, so they are not --
6 they are no longer relevant. I will just move
7 down to the fourth paragraph.

8 Bill's intention was to generate additional
9 funding for the School District to provide funds
10 to be used for property tax relief programs and to
11 provide relief to small owners through the \$2,000
12 exemption. Small businesses owners have been
13 particularly hard hit by the reassessment.

14 We strongly support that exemption. We are
15 in favor of a different approach to raising
16 additional funds for the district as the
17 Councilwoman put it out. We support a tax on
18 cigarettes and an increase in the liquor tax as
19 well as improving revenue collections from
20 existing taxes.

21 Our opposition to this Bill stems from a
22 number of places. First, as the Mayor said, we
23 are committed to generating the same amount of
24 revenue from assessment based taxes in FY '14 as

1 we generated in FY '13. We want to focus on
2 getting assessments right. We became convinced
3 during last year's process that any change in the
4 amount collected in the first year of a new
5 assessment would take away from discussion of
6 moving to accurate assessments.

7 Second, we don't want to increase the U&O
8 again after having increased it substantially last
9 year. The increase proposed in the Bill would now
10 amount to 40 percent increase in just two years.
11 We believe that sends a bad message to businesses.

12 While we don't support the proposed
13 increase in the Bill, we do think the exemption is
14 an effective way to get relief to small businesses
15 that may see their tax bills go up under the
16 Citywide assessment. Our analysis shows that over
17 half the firms paying the U&O would no longer have
18 to pay the tax with that exemption. In order to
19 generate the same amount of revenue in FY '14 as
20 would be generated in FY '13, the rate would have
21 to be 1.13 if the exemption were included. It's
22 higher than the 0.92 proposed by the
23 Administration but lower than the 0.14 now
24 proposed in the legislation.

1 That concludes my testimony. And I would
2 be happy to answer any questions.

3 Seeing none, thank you.

4 COUNCILMAN GREENLEE: You're not getting
5 off that easy. Trust me.

6 Mr. Chairman?

7 COUNCILMAN GREEN: Councilmember Goode.

8 COUNCILMAN GOODE: Thank you, Mr. Chairman.
9 Good morning, Mr. Dubow.

10 MR. DUBOW: Good morning.

11 COUNCILMAN GOODE: If the Administration
12 doesn't receive State approval for its tax
13 proposals, will it support a higher U&O tax
14 proposed in your testimony?

15 MR. DUBOW: At this point, we are opposed
16 to this increase. And we will push forward for
17 our other increases.

18 COUNCILMAN GOODE: Not the question I
19 asked.

20 If the Administration does not receive
21 approval from the State for its tax proposals,
22 will the Administration support a higher U&O tax?

23 MR. DUBOW: I don't want to speculate on
24 that now. We want to -- we want those two pieces

1 of legislation.

2 COUNCILMAN GOODE: You support the 125,000
3 exemption which is now in the amendment --

4 MR. DUBOW: Right, 170.

5 COUNCILMAN GOODE: And you support money
6 for the schools?

7 MR. DUBOW: We do.

8 COUNCILMAN GOODE: How much do you support
9 that?

10 MR. DUBOW: We support a package that
11 totals \$95 million from local sources.

12 COUNCILMAN GOODE: The issue before us is
13 U&O Tax. You support the exemption.

14 MR. DUBOW: We support the exemption.

15 COUNCILMAN GOODE: The question is, do you
16 support money for schools beyond the exemption if
17 the Administration's tax proposals fail in
18 Harrisburg?

19 MR. DUBOW: As I said, I don't want to
20 speculate on that.

21 COUNCILMAN GOODE: For the record -- before
22 I go there, have you discussed it within the
23 Administration?

24 MR. DUBOW: We have had discussions about

1 lots of different scenarios. I don't think --

2 COUNCILMAN GOODE: Including if your
3 proposals fail in Harrisburg whether you will go
4 up a little bit more in terms of your support for
5 U&O Tax? Have you had that discussion?

6 MR. DUBOW: No.

7 COUNCILMAN GOODE: Okay. For the record,
8 again, how much did the Administration plan to
9 invest in business and wage tax cuts in the
10 five-year plan?

11 MR. DUBOW: \$320 million.

12 COUNCILMAN GOODE: For the record, again,
13 \$320 million?

14 MR. DUBOW: Right. But only a small
15 portion of that is in 2014. It's only a few
16 million dollars in 2014.

17 COUNCILMAN GOODE: Just for the record,
18 since within your testimony you talk about the
19 message we are sending to the business community.

20 For the record, you can send the right
21 message to the business community by including in
22 your testimony the fact that we are planning on
23 cutting business and wage taxes by \$320 million
24 over the next five years. You can also send the

1 right message to the school kids by having a Plan
2 B in addition to a Plan A.

3 Thank you, Mr. Chairman.

4 COUNCILMAN GREEN: Councilmember Greenlee.

5 COUNCILMAN GREENLEE: Thank you, Mr.
6 Chairman.

7 Mr. Dubow, I know you said in answers to
8 Councilman Goode you didn't want to speculate, but
9 as far as time frame in getting this support from
10 Harrisburg, do you have any guess on what that
11 would be?

12 MR. DUBOW: Well, you know, it's always
13 hard to guess how a legislative process will play
14 out. Happened some time this spring during their
15 budget process. Some time probably in June it
16 might.

17 COUNCILMAN GREENLEE: Obviously, we have to
18 move relatively quickly, right? I mean, our time
19 frame often is not their time frame, right?

20 MR. DUBOW: That's true.

21 COUNCILMAN GREENLEE: In a perfect world,
22 which obviously we don't live in, wouldn't it be
23 better to have control of the process more by not
24 having to rely on Harrisburg?

1 MR. DUBOW: A perfect world, it would be
2 better if we can set our own taxes, yes.

3 COUNCILMAN GREENLEE: Right.

4 MR. DUBOW: But we can't in some cases.

5 COUNCILMAN GREENLEE: Right. I understand
6 that. But we have gone to Harrisburg for other
7 things. Obviously, we haven't gotten everything
8 yet; although, the gentrification looks like it's
9 getting there. We haven't gotten that yet either,
10 right?

11 MR. DUBOW: Not gotten gentrification. We
12 did get -- the last time we went up asking for
13 authorization for tax it was the sales tax, which
14 we got.

15 COUNCILMAN GREENLEE: Right. Right. But
16 if I remember, that took a little while, too,
17 right?

18 MR. DUBOW: It did take a while, but we got
19 it.

20 COUNCILMAN GREENLEE: I guess the point I
21 am trying to get at is that we are talking --
22 certainly, we can play odds here, but certainly an
23 uncertainty of what's going to happen in
24 Harrisburg. At least with this legislation, we

1 have control over if we agree with it or not. And
2 it just seems to me that that is the cleaner or
3 clearer way to go as we sit here on May 17.

4 Let me just ask you, do you agree with the
5 Councilwoman Sanchez' statement that businesses
6 seeing reductions, the difference between
7 18 percent in the Mayor's plan and 69 percent in
8 the plan before us?

9 MR. DUBOW: I think that it will --
10 obviously, it varies by business. There is a
11 shift depending on what happens with the
12 exemption, the Homestead exemption. The larger
13 the Homestead exemption, the smaller that shift
14 will be. This by itself at 1.4 is about an
15 overall 20 percent increase in the extent to which
16 that has a netting effect depends on where we wind
17 up on the Homestead.

18 COUNCILMAN GREENLEE: And the businesses
19 that would see the highest increase, are they also
20 the ones that are seeing a lot of the bigger
21 decreases in real estate taxes through AVI?

22 MR. DUBOW: Yes. And the smaller firms
23 that are seeing the largest increases under AVI
24 would be helped the most by the exemption.

1 COUNCILMAN GREENLEE: Sounds pretty good,
2 doesn't it?

3 MR. DUBOW: That is why we favor the
4 exemption.

5 COUNCILMAN GREENLEE: Okay.

6 And again, my last statement, Mr. Chairman.
7 I don't want to dominate here.

8 I don't think any of us, the Administration
9 or any Member of Council, wants to increase taxes.
10 But obviously -- and the Administration has gone
11 on record saying they want the money for our
12 schools. So, you know, in poor choices or choices
13 we like -- not like to have, at least this is
14 under our control. That is my thought on this.

15 MR. DUBOW: I understand. We just think
16 that the liquor and cigarette taxes are
17 preferable, substantially preferable, to the
18 increase in the business tax.

19 COUNCILMAN GREENLEE: They are preferable
20 if we get authorization from Harrisburg, right?

21 MR. DUBOW: That's correct.

22 COUNCILMAN GREENLEE: That's still -- "if"
23 is a big word in this kind of situation, is it
24 not?

1 MR. DUBOW: Yeah. I think one way to
2 improve the chances of getting approval in
3 Harrisburg is having a united front.

4 COUNCILMAN GREENLEE: Okay. But I don't
5 know if that always works. But okay. All right.
6 Thank you.

7 Thank you, Mr. Chairman.

8 COUNCILMAN GREEN: Mr. Dubow, just to -- if
9 I could sort of restate the Administration's
10 position.

11 The Administration is for this shift of the
12 tax burden from the small businesses who are most
13 hurt by AVI to the large businesses who are most
14 benefitted -- most benefit from AVI on a revenue
15 neutral basis?

16 MR. DUBOW: That's correct.

17 COUNCILMAN GREEN: Okay. And so, that
18 would require a rate of what?

19 MR. DUBOW: 1.13.

20 COUNCILMAN GREEN: On the School District's
21 side only with no new City-side U&O?

22 MR. DUBOW: Correct.

23 COUNCILMAN GREEN: Do you have any policy
24 thoughts or thoughts about creating a City-side

1 U&O at all?

2 MR. DUBOW: I think the concern we would
3 have is we don't want to raise the U&O. The only
4 way to create a City-side would be to reduce the
5 School District portion, and then we would have to
6 find another revenue source to compensate for
7 that. We wouldn't want to reduce the School
8 District side.

9 COUNCILMAN GREEN: Well, just as a policy
10 matter, do we want to create a City-side U&O that
11 is going to be available to us for the future as a
12 policy matter as opposed to keeping the U&O
13 available for the School District side?

14 I mean, this is really a question of if you
15 are going to raise money for the District,
16 shouldn't we do it all on one side, on the School
17 District side of U&O as opposed to creating a, you
18 know, a City U&O that we are going to give to the
19 School District --

20 MR. DUBOW: Oh, no.

21 COUNCILMAN GREEN: -- certain criteria in
22 terms of a --

23 MR. DUBOW: I completely agree with that,
24 yes. I agree with what you just said. That would

1 make more sense to keep --

2 COUNCILMAN GREEN: Why does that make sense
3 in your view?

4 MR. DUBOW: Because it's a more -- well, if
5 we keep it on the City-side and it's a grant, then
6 it doesn't grow with growth in the economy. If we
7 are just giving a set amount each year over to the
8 District, you lose -- they would lose the growth
9 in the tax over time, and we would want them to
10 get that growth.

11 COUNCILMAN GREEN: Okay. It also seems
12 like we have maybe a timing issue in the respect
13 of you favor a liquor-by-the-drink tax and
14 cigarette tax, which may or may not happen. And
15 this is an alternative if those things don't
16 happen.

17 So, what would be your position if you got
18 this out on a revenue neutral basis on -- if you
19 don't get your cigarette or liquor-by-the-drink
20 tax.

21 MR. DUBOW: Position on?

22 COUNCILMAN GREEN: On raising additional
23 revenue through this measure.

24 MR. DUBOW: It's what Councilman Goode

1 asked. I don't want to speculate on it yet. We
2 want to focus on getting those bills passed.

3 COUNCILMAN GREEN: Okay. Well, I thought I
4 would give it a shot.

5 Councilmember Brown.

6 COUNCILWOMAN REYNOLDS-BROWN: Good morning,
7 Mr. Dubow.

8 MR. DUBOW: Good morning.

9 COUNCILWOMAN REYNOLDS-BROWN: You stated in
10 your testimony, you say that the
11 liquor-by-the-drink tax and the other is
12 preferable.

13 MR. DUBOW: Yes.

14 COUNCILWOMAN REYNOLDS-BROWN: The follow-up
15 question I would think is how doable is it? I
16 would submit that there is some on this body who
17 would prefer to see that happen, as well.

18 In terms of a Plan B, has the
19 Administration yet had a conversation with those
20 that could help with what would be a heavy lift
21 such as the Chambers -- all of the Chambers
22 appearing in Harrisburg as a united front, and/or
23 leadership of the various caucuses in Harrisburg?

24 MR. DUBOW: Yes. We've been having those

1 discussions. We got very positive feedback from
2 the Philadelphia delegations both in the House and
3 in the Senate. We have talked to other leadership
4 in Harrisburg. We have talked to the Chambers.
5 You know, we are working on all of those -- all of
6 those bodies.

7 COUNCILWOMAN REYNOLDS-BROWN: So positive
8 feedback means what? Does that equal a yes vote?

9 MR. DUBOW: Yeah. They seem very
10 supportive.

11 COUNCILWOMAN REYNOLDS-BROWN: And you say
12 with the Chambers, has that been put forth as a
13 Philadelphia lift versus a regional lift? Because
14 it's two different things.

15 MR. DUBOW: That's a good point. We
16 haven't really made that distinction. But I hear
17 what you are saying, that it's a regional issue
18 rather than just a city issue.

19 Was that your question?

20 COUNCILWOMAN REYNOLDS-BROWN: There seems
21 to be growing concern that the Philadelphia School
22 District -- the funding for the schools is about
23 Philly. And I join a few others on Council who
24 have and understand the role of the region. At

1 the end of the day, this is about Philadelphia
2 public schools.

3 MR. DUBOW: Right.

4 COUNCILWOMAN REYNOLDS-BROWN: With that
5 approach, has or do you believe the Administration
6 will work with the Chamber so that members of the
7 Chamber also -- and the Chamber ultimately has to
8 speak for themselves -- come to grips with the
9 fact that this is about Philly?

10 MR. DUBOW: Yeah. I think that's -- that's
11 definitely a part of the discussion. This is an
12 essential issue for Philadelphia, but it's also --
13 it is important. Philadelphia is a key to the
14 whole region. So, I mean, it's a Philadelphia
15 issue but it's also a regional and a statewide
16 issue. Education is a statewide issue. It's not
17 just about Philadelphia.

18 COUNCILWOMAN REYNOLDS-BROWN: Thank you,
19 Mr. Chairman.

20 COUNCILMAN GREEN: Councilmember Squilla.

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

23 Mr. Dubow, you said that the Administration
24 is in favor of \$95 million for the School

1 District; is that correct?

2 MR. DUBOW: We are in favor of the package
3 that we proposed. That's right.

4 COUNCILMAN SQUILLA: All right. Then your
5 goal is to get \$95 million this term, this budget
6 season for the School District?

7 MR. DUBOW: Yeah. Our goal is to get
8 additional funding. Our goal is actually for the
9 District to get the \$180 million it has requested,
10 but we've put 95 million on the table.

11 COUNCILMAN SQUILLA: 180 million from the
12 City?

13 MR. DUBOW: No. They asked for 180 million
14 from the City and the State.

15 COUNCILMAN SQUILLA: You're saying by
16 putting that additional money, that you don't
17 believe the School District will go after the
18 120 million from the state?

19 MR. DUBOW: I believe that, you know, the
20 ask was 180. We want to get them to 180.

21 COUNCILMAN SQUILLA: Okay. Getting them to
22 the 95, you proposed the liquor and the cigarette
23 tax. And then we have some collection revenue
24 that is going to be generated?

1 MR. DUBOW: Yes.

2 COUNCILMAN SQUILLA: Where is that money
3 being generated from?

4 MR. DUBOW: It's a combination of the
5 property tax, the U&O, liquor and income tax.

6 COUNCILMAN SQUILLA: And what percent --

7 MR. DUBOW: Primarily, the property tax.
8 Of the 28 million, I think 19 is from property.

9 COUNCILMAN SQUILLA: So, you are going to
10 collect 19 million more next year on property tax?

11 MR. DUBOW: Yes.

12 COUNCILMAN SQUILLA: And that is by
13 increasing your collection rate?

14 MR. DUBOW: Two things. It's a combination
15 of increasing the collection rate and increasing
16 delinquent collections.

17 COUNCILMAN SQUILLA: Oh, so it's both.

18 MR. DUBOW: It's both, yes.

19 COUNCILMAN SQUILLA: What is your increase
20 in collection rate going to be for the current
21 year?

22 MR. DUBOW: You mean for --

23 COUNCILMAN SQUILLA: Real estate tax.

24 MR. DUBOW: Well, so it's about -- we are

1 at 91. It's a -- get us up by another \$12 million
2 total between the two, so it's relatively small.

3 COUNCILMAN SQUILLA: 92 percent?

4 MR. DUBOW: Maybe not even. Somewhere
5 between 91 and 92, I would think.

6 COUNCILMAN SQUILLA: Okay. All right.

7 Have we considered any other avenues as far
8 as liquor-by-the-drink tax, collecting that?

9 What percentage do you collect
10 liquor-by-the-drink tax?

11 MR. DUBOW: I have to get back to you on
12 that.

13 COUNCILMAN SQUILLA: It's right around
14 40 percent, right?

15 MR. DUBOW: I don't think that's right, but
16 we will get back to you with the percent.

17 COUNCILMAN SQUILLA: Okay.

18 MR. DUBOW: So, there are a number of ways
19 we are looking at trying to improve that including
20 actually trying to get the State to help us with
21 collections on it, you know, looking at increasing
22 our audits, so a number of different things,
23 earlier collection activity. We are looking at
24 the liquor tax now.

1 COUNCILMAN SQUILLA: Now, you have an
2 investment of how much in revenue this year? In
3 additional revenue dollars, you are looking to --

4 MR. DUBOW: To spend this year? In '14
5 when you say this year?

6 COUNCILMAN SQUILLA: (Nods head.)

7 MR. DUBOW: I think in '14, it's
8 probably -- I don't have it in front of me. It's
9 probably like 5 million or so in '14. It builds
10 over the life of the plan.

11 COUNCILMAN SQUILLA: And that 5 million is
12 going to be used to better collect taxes?

13 MR. DUBOW: Uh-huh.

14 COUNCILMAN SQUILLA: I know because the
15 last time we spoke at the Budget Hearing you
16 specified that you really didn't have any
17 additional revenue built in because it was too
18 early and the money invested would not be able to
19 create it. So, somehow that changed.

20 MR. DUBOW: So, we spent a couple of months
21 kind of crawling through what we are doing. We
22 brought in new people who looked at it, and we
23 feel pretty confident in these numbers.

24 COUNCILMAN SQUILLA: All right. All right.

1 Then yesterday you said you found another
2 30 million or 31 million for the Fire Department,
3 correct?

4 MR. DUBOW: The -- our Third Quarter Report
5 came out. The Business Tax, which winds up being
6 our hardest tax to predict, business income and
7 receipt tax. It came in higher than anticipated,
8 so that money we are using to fund a portion of
9 the IEF award that's under appeal.

10 COUNCILMAN SQUILLA: And that was
11 31 million?

12 MR. DUBOW: Yes.

13 COUNCILMAN SQUILLA: So, that is money we
14 already have?

15 MR. DUBOW: That is money that we have,
16 that's right. That's money that is projected.

17 COUNCILMAN SQUILLA: Next year then as we
18 go this pace, we have a higher projection for
19 2014, correct?

20 MR. DUBOW: We do have a higher projection
21 for '14. In part because of what we are
22 projecting here, some of that comes on the City
23 side, some goes on the School District side.

24 COUNCILMAN SQUILLA: That's what I am

1 saying. I see now that we are going to get more
2 money next year also as a projection.

3 MR. DUBOW: We are actually not sure on the
4 business side based on --

5 COUNCILMAN SQUILLA: We're not sure on
6 anything. All these projections, we are not sure.

7 MR. DUBOW: I am just trying to answer your
8 question.

9 COUNCILMAN SQUILLA: Right.

10 MR. DUBOW: Based on what economists have
11 said, they think that next year's business taxes
12 would look a little weaker. The '14 base won't
13 look that different from what it was projected in
14 the plan on the business tax. There are other
15 taxes like the property tax, the delinquent
16 portion of the property tax and the transfer tax
17 that we think probably will look stronger next
18 year.

19 COUNCILMAN SQUILLA: If we can double our
20 collection on liquor tax, are we looking at any
21 avenues to have somebody collect the liquor tax
22 beside us?

23 MR. DUBOW: Yes. We are looking at any
24 avenue to improve collections.

1 COUNCILMAN SQUILLA: Because you want to
2 raise taxes on taxes you don't collect.

3 MR. DUBOW: We do collect -- I don't agree
4 with that -- that statement. We do collect them.

5 COUNCILMAN SQUILLA: You collect a small
6 percentage.

7 MR. DUBOW: No. I don't know -- like I
8 said, I don't think that 40 percent number is
9 accurate.

10 COUNCILMAN SQUILLA: Okay. I mean, we know
11 from the past sometimes numbers we come up with
12 and the number you come up with are slightly
13 different for whatever reasons. But when you are
14 looking to increase taxes that you don't collect
15 at all, it sends a message out there that we are
16 going to let the people that pay the taxes and the
17 people who don't pay it can get away with it.

18 We have it on several tax issues. I know
19 we have it with the liquor tax right now. We have
20 it with the parking tax. We have it with other
21 issues that we can go out there and collect the
22 money that is there and be able to fund these
23 things. And if we don't do that, we are
24 constantly going to be needing Bills like this to

1 bring revenue in and raise taxes because we are
2 not doing the job of collection.

3 MR. DUBOW: I think \$28 million in new
4 taxes on the table at the same time including in
5 the liquor tax. On the liquor tax is proposal to
6 both increase collections and increase the rate.

7 COUNCILMAN SQUILLA: I am happy that
8 you're -- I mean, I know that makes me feel good
9 that you are listening to Council. And A lot of
10 the members and colleagues have been speaking
11 about this for the last six months. And the
12 freshmen Councilmembers have put their resolutions
13 together on delinquent taxes, so, I mean, that's
14 great.

15 To realize that we are just coming up with
16 this within the last two days to find it is a
17 little troubling to me. And it makes it feel like
18 maybe that money was there and it wasn't being
19 told.

20 MR. DUBOW: No. I mean, well, it was
21 always part of a process. This is a three-month
22 budget process, you know. Numbers are going to
23 move around during that process. It's not --

24 COUNCILMAN SQUILLA: I know. But when you

1 give a budget and you have numbers that are there,
2 we have to take those numbers and try to work with
3 them.

4 MR. DUBOW: That's right. So do we.

5 COUNCILMAN SQUILLA: And when it's
6 constantly moving --

7 MR. DUBOW: It's not constantly moving, but
8 numbers are going to change during the course of
9 the year.

10 COUNCILMAN SQUILLA: Okay. Well, I would
11 disagree on that. I just think that we need a
12 reality of what is available and what's not
13 available. Maybe we should have a chart, if you
14 can provide to the Chair, a chart of what is
15 collected and what is not collected. And then we
16 can do a better of job of maybe help either
17 outside agencies or other means to come and do a
18 better job of collecting what is there.

19 Thank you.

20 COUNCILMAN GREEN: Councilmember Sanchez.

21 COUNCILWOMAN QUINONES-SANCHEZ: Thank you.

22 Thank you, Mr. Dubow. Thank you for all of
23 your work with our office as we attempted to help
24 the small businesses on this. I want to compare,

1 because I think it's important that we do a
2 comparison between what the Mayor's proposing and
3 what I'm proposing with the amendment so that we
4 get some clarity on that.

5 But before I go there, when the Mayor set
6 the rate at 0.92 and its revenue neutrality, were
7 there any policy debates about how the AVI
8 assessments was changing who paid the payers on
9 the U&O rate?

10 MR. DUBOW: We actually, in looking at the
11 rate, the policy discussion was about ensuring
12 that we generated the same total amount in each
13 year. That was the discussion.

14 COUNCILWOMAN QUINONES-SANCHEZ: So, there
15 was no discussion on the fact that we knew the
16 fairness, whatever that means to different people,
17 around the AVI was going to result in major
18 reductions on some folks that also was going to
19 result in a reduction on the other line? There
20 was no kind of comparison?

21 MR. DUBOW: What we did in terms of -- we
22 did look at that issue. And there were two things
23 that we talked about. One was the Homestead
24 exemption, and the other was the proposal that

1 \$10 million of the \$30 million of relief be used
2 to help small businesses. Those were the two ways
3 in which we tried to address the issue you are
4 discussing.

5 COUNCILWOMAN QUINONES-SANCHEZ: According
6 to -- I just want to agree because we are working
7 off the chart. As you know, I like to establish
8 policy. We can disagree on the policy, but let's
9 not disagree on the numbers.

10 MR. DUBOW: Right.

11 COUNCILWOMAN QUINONES-SANCHEZ: Let's just
12 for the record go on the numbers. I want to do a
13 comparison between what the Mayor proposed and
14 what I'm proposing.

15 At the Mayor's 0.92 rate with no exemption,
16 82 percent of businesses would receive an increase
17 based on your chart.

18 MR. DUBOW: You have a bigger version?
19 Thank you.

20 COUNCILWOMAN QUINONES-SANCHEZ: Sorry. I
21 thought you had that in front of you.

22 MR. DUBOW: Where is the 80 -- sorry. Yes.
23 Yes. I see where you are looking. Yup.

24 COUNCILWOMAN QUINONES-SANCHEZ: Under my

1 Bill, 31 percent would see an increase.

2 Do you agree with those numbers?

3 MR. DUBOW: At the 1.4 percent?

4 COUNCILWOMAN QUINONES-SANCHEZ: At the 1.4
5 with the \$2,000 exemption.

6 MR. DUBOW: That's right.

7 COUNCILWOMAN QUINONES-SANCHEZ: How many --
8 according to the Mayor's proposal, 18 percent of
9 the people would see a decrease in the businesses.
10 Under my proposal, 69 percent of the businesses
11 would get a decrease.

12 Do you agree with that?

13 MR. DUBOW: Yes.

14 COUNCILWOMAN QUINONES-SANCHEZ: Under the
15 Mayor's proposal, no one would be exempt. Under
16 my proposal, 8,271 small businesses in the City
17 would get an exemption.

18 MR. DUBOW: That's right. And that's
19 obviously why we favor that exemption.

20 COUNCILWOMAN QUINONES-SANCHEZ: The
21 difference, I guess -- you have agreed on the
22 exemption which, you know, we are very happy of
23 because the \$10 million that the Administration
24 was proposing for small business relief could help

1 us reduce the AVI rate, and then everybody gets
2 some sort of discount.

3 MR. DUBOW: Right.

4 COUNCILWOMAN QUINONES-SANCHEZ: So we agree
5 on that.

6 MR. DUBOW: Yup.

7 COUNCILWOMAN QUINONES-SANCHEZ: The point
8 of contention then becomes the increase. Because
9 under your proposal, you propose no additional
10 money; under mine, we agree it's potentially
11 \$30 million.

12 MR. DUBOW: Right. I think we are at 26 or
13 so. I think a little less than that.

14 COUNCILWOMAN QUINONES-SANCHEZ: A little
15 less than that?

16 MR. DUBOW: I think so.

17 COUNCILWOMAN QUINONES-SANCHEZ: No. It was
18 around 32 million. I went down to 30 million.
19 It's about \$32 million based on your charts.

20 So, I guess for us in terms of the
21 Administration's position versus ours, you know,
22 one of the -- of the four package pieces that we
23 sent up to Harrisburg, one of them included -- and
24 we will talk about it later when other folks

1 testify around the uniformity. But I think it's
2 important to note that the Use and Occupancy Tax
3 with all of its errors, and we discovered that it
4 has a lot of flaws in terms of how it's
5 structured, would you agree that this is our
6 commercial property tax.

7 MR. DUBOW: This is part of our -- we
8 have -- there are two parts. There is the
9 property tax and then there is this. This would
10 add on to the commercial property tax.

11 COUNCILWOMAN QUINONES-SANCHEZ: In order to
12 establish good policy, and I want to reiterate
13 what Councilman Goode was saying, we have
14 attempted wage reductions and a series of things
15 to say we want to be open for business and that we
16 are committed to the business community.

17 So, wouldn't you say that in lieu of the
18 fact that we are stuck with the tools that we have
19 in our tool box around uniformity, this is where
20 commercial properties support the Admin -- the
21 City's resources, right? We agree to that?

22 MR. DUBOW: Well, through this -- through
23 the property tax -- through the business tax,
24 there, a few ways they do.

1 COUNCILWOMAN QUINONES-SANCHEZ: Again,
2 getting to AVI and getting to actual value means
3 that there is a shift from residents to -- from
4 commercial to residents. And we all think that --
5 we believe, whether we agree or we disagree, we
6 understand that getting to fairness because of
7 this historical disparities means that residents
8 are now going to pay a higher percentage of the
9 property tax.

10 MR. DUBOW: Right. And that percent will
11 depend on what we do with Homestead.

12 COUNCILWOMAN QUINONES-SANCHEZ: Right.

13 MR. DUBOW: And that's because as you're
14 saying over time commercial properties had been
15 assessed closer to their values. It had been
16 paying more relative to value than residences had.

17 COUNCILWOMAN QUINONES-SANCHEZ: One of your
18 comments was that we should not consider limiting
19 the reductions in U&O as requested by the
20 Administration because we increased it last year
21 after 20 years. But wouldn't you -- what would
22 you say to the fact that this Council for two
23 years in a row gave residents a property tax
24 increase?

1 MR. DUBOW: Residents and businesses,
2 right? It's on both sides.

3 COUNCILWOMAN QUINONES-SANCHEZ: It was on
4 both sides. We agreed that we have gone to the
5 same well twice on the property side.

6 MR. DUBOW: Yeah. But what I'm saying is
7 the residential tax isn't -- the property tax is
8 not just on residents. It's on residents and
9 businesses. Last year the business side actually
10 got two increases. They got it on the property
11 tax side and on U&O.

12 COUNCILWOMAN QUINONES-SANCHEZ: Right.

13 MR. DUBOW: This year they would just get
14 the U&O increase.

15 COUNCILWOMAN QUINONES-SANCHEZ: Would you
16 say that this is an increase?

17 MR. DUBOW: This is a change in the U&O
18 rate, yes. It's a 20 percent change in the U&O.

19 COUNCILWOMAN QUINONES-SANCHEZ: On the
20 commercial. Or wouldn't you think this would be
21 cost neutral to the business sector because we've
22 already acknowledged and stated for the record
23 that they are getting a reduction on the property
24 taxes?

1 The intent of the Bill is to minimize the
2 reductions for this one year for the School
3 District so there is a cost neutrality to the
4 business community.

5 MR. DUBOW: So overall, depending on where
6 we are in Homestead, there will be a netting
7 effect. There will be some businesses that will
8 see increases in both places. Some will still see
9 decreases in both places. Overall, this is a
10 20 percent increase, the U&O change.

11 COUNCILWOMAN QUINONES-SANCHEZ: For some
12 people.

13 MR. DUBOW: Overall. In total, O&U -- the
14 1.4 percent generates about 20 percent more
15 revenue than a revenue neutral version.

16 COUNCILWOMAN QUINONES-SANCHEZ: Does that
17 not offset the AVI reduction? You're giving me
18 aggregates.

19 MR. DUBOW: Right. I need to look at what
20 happens. Depending on whether we are at 15,000 or
21 30,000, that answer is going to change a little.

22 COUNCILWOMAN QUINONES-SANCHEZ: Okay.
23 Thank you. No more questions, Mr. Chair.

24 COUNCILMAN GREEN: Thank you.

1 Councilmember Henon.

2 COUNCILMAN HENON: Thank you, Mr. Chair.
3 Just have a few quick questions and then a brief
4 statement.

5 Good morning, Mr. Dubow.

6 MR. DUBOW: Good morning.

7 COUNCILMAN HENON: On the lines -- well,
8 first of all, with -- as to referencing your
9 testimony, you strongly support the
10 Administration -- the Administration strongly
11 supports the exemption and then, you know,
12 shifting further revenue generating from
13 cigarettes and liquor-by-the-drink. I just want
14 to state for the record that, you know, I am
15 strongly opposed to liquor-by-the-drink and
16 cigarette tax increase here as a Citywide policy
17 to collect revenue.

18 A few questions on the lines of --
19 Councilman Squilla had said, can you -- if I
20 missed it, I apologize.

21 Can you give what the rate of collection is
22 on U&O?

23 MR. DUBOW: On the U&O, I don't. I have to
24 get back to you on that.

1 COUNCILMAN HENON: If I can ask you to
2 provide some of the answer to the questions to the
3 Chair, that would be greatly appreciated.

4 MR. DUBOW: Sure.

5 COUNCILMAN HENON: So first is.

6 MR. DUBOW: I think Councilman Squilla
7 asked for was collection rates for all the taxes,
8 so we will be getting that to the Chair.

9 COUNCILMAN HENON: And I am going to -- of
10 course, you know, in the totality of our decisions
11 that we need to be making, all the taxes is
12 fantastic if you can provide that information.
13 But specifically on U&O, what is the collection
14 rate on U&O and how many businesses that are
15 delinquent on their U&O taxes --

16 MR. DUBOW: Okay.

17 COUNCILMAN HENON: -- would be another
18 question.

19 If Council approves an exemption for small
20 businesses, which you know we all strongly feel in
21 support of, would the Administration still work to
22 collect the taxes that are still outstanding for
23 those business who may qualify for a tax
24 exemption?

1 MR. DUBOW: Yes. Because they would be
2 exempt going forward. If they had liability from
3 earlier years, that would still be due.

4 COUNCILMAN HENON: Would a business still
5 qualify for exemption if they were tax delinquent?

6 MR. DUBOW: Depends on how legislation is
7 written. We can modify the legislation. I think
8 we can do that, I think. Have to check with the
9 Law Department, but I think we can modify the
10 legislation to do that.

11 COUNCILMAN HENON: Is there -- would there
12 be anything that would -- I guess I should and I
13 will have conversations with the sponsor of the
14 Bill. But from an Administration point of view,
15 one, does that seem fair? And is there anything
16 that we can do or is there anything that would
17 prevent somebody from -- provided with an
18 exemption or from the City while they are tax
19 compliant -- why they are not tax compliant?

20 MR. DUBOW: We don't enter into contracts
21 with people who are delinquent. If they become
22 delinquent when they are in contracts, we will
23 withhold payment. I don't know how that applies
24 to an exemption from a tax. I would have to check

1 with the Law Department.

2 COUNCILMAN HENON: Okay.

3 If you can see if -- if you can find out
4 from the Law Department in any benefit from the
5 City of Philadelphia if somebody is tax compliant
6 are they, I am going to say, "entitled" would they
7 be prohibited to receive the benefit, you know,
8 while being tax delinquent.

9 Would you also look into the percentage of
10 space that a business pays U&O on and can you
11 provide averages?

12 MR. DUBOW: It's about 48 percent.

13 COUNCILMAN HENON: 48 percent?

14 MR. DUBOW: Yes.

15 COUNCILMAN HENON: Would you be able to
16 take a look at the data sets that provide District
17 breakdowns and building types.

18 MR. DUBOW: For the percent?

19 COUNCILMAN HENON: For the percentage of
20 space.

21 MR. DUBOW: Okay. By district and building
22 type?

23 COUNCILMAN HENON: And building type, yes.

24 MR. DUBOW: I will check. That one may

1 take a little while.

2 COUNCILMAN HENON: I understand. I
3 understand. Councilman Squilla talked about the
4 \$31 million that, you know, the announcement.

5 MR. DUBOW: Yeah.

6 COUNCILMAN HENON: The additional business
7 tax collections. From your previous testimony and
8 during the budget process you anticipated a
9 3 percent increase of real estate revenue in the
10 forthcoming years in the years --

11 MR. DUBOW: Beginning in '15.

12 COUNCILMAN HENON: -- beginning in '15.
13 So, 3 percent of \$30 million is -- what would the
14 math be on that 3 percent on increase on moving
15 forward?

16 MR. DUBOW: 3 percent off the property tax
17 basis is probably a little over \$30 million.

18 COUNCILMAN HENON: Exactly. Good.

19 MR. DUBOW: But that's --

20 COUNCILMAN HENON: I remembered my math.

21 MR. DUBOW: -- beginning in '15.

22 COUNCILMAN HENON: We will be collecting
23 \$30 million of captured real estate increase
24 values moving forward from '15 and moving on,

1 right?

2 MR. DUBOW: Approximately, right. That is
3 the projection. What will actually happen will
4 depend on where assessments go.

5 COUNCILMAN HENON: It's encouraging. We
6 just found out that \$31 million from the
7 announcement yesterday and increase values
8 approximately \$30 million in years forward.

9 MR. DUBOW: Right. Which was already
10 included in the Five Year Plan.

11 COUNCILMAN HENON: That's \$61 million,
12 right?

13 MR. DUBOW: The 30 million moving forward
14 was the annual number that was already included in
15 the plan. Where the 31 million is a one-time bump
16 up in the business taxes that wasn't included in
17 the plan. They are pretty different in terms of
18 their impact on the plan.

19 COUNCILMAN HENON: Impact on the plan, it
20 would be nice if we just call it a day. There
21 goes our \$61 million.

22 But in any case, as some of you are aware,
23 the Philadelphia recently convened a
24 manufacturing --

1 MR. DUBOW: I just want to go back. That
2 30 million is money that is already counted on.
3 It's not new money above what was already in our
4 budget or the School District's budget. It
5 wouldn't be part of --

6 COUNCILMAN HENON: You have already
7 budgeted the \$30 million.

8 MR. DUBOW: Yes.

9 COUNCILMAN HENON: In the Five Year.

10 MR. DUBOW: Yes. We have and the District
11 has, yes.

12 COUNCILMAN HENON: Okay. Well, it's a nice
13 increase, you know, moving forward in real estate
14 values. That is encouraging for our
15 neighborhoods.

16 You know, I would like to make a
17 statement -- being as that I am not on the
18 Committee, with the permission of the Chair, or
19 should I wait?

20 COUNCILMAN GREEN: Please proceed.

21 COUNCILMAN HENON: Thank you.

22 As some of you may be aware, Philadelphia
23 recently conveyed a Manufacturing Task Force to
24 put together a road map that will help

1 Philadelphia reemerge as a major manufacturing
2 hub. The task force is going to be looking at how
3 we can, how we can keep and how we can keep and
4 grow and attract manufacturers here in
5 Philadelphia.

6 Philadelphia is uniquely positioned to
7 capitalize on federal resources aimed at helping
8 cities like ours become the epicenters for
9 manufacturing renaissance. We are at a crossroads
10 and we have a lot of opportunities ahead of us.
11 Many of our manufacturing operate on small
12 margins, and they face many challenges that are
13 somewhat unique specifically to their sector.
14 Challenges like finding funding, training and
15 keeping employees who are willing to be able to
16 work, overcoming assumptions about what it means
17 to be a manufacturer here in the City and
18 addressing the infrastructure issues and more.

19 And I want to remind everybody that our
20 manufacturing were hit very hard with the recent
21 change in our storm water regulations. A number
22 of us have tried to change -- number of us meaning
23 City Councilmembers have worked hard and
24 diligently to change those regulations along with

1 the Administration to ease the burden to
2 limited -- but limited resources. Some of our
3 City's manufacturing firms have received decreases
4 in the real estate tax bills as a result of their
5 new assessments. And our reaction to that as
6 policymakers might be to use that as a
7 justification to make certain policy decisions
8 with regard to issues like U&O.

9 All right. If we want to encourage the
10 growth of our manufacturing sector, a sector that
11 has potential and growth to help us employ
12 thousands of Philadelphians who might otherwise be
13 faced with unemployment, let's do everything we
14 can to promote that growth. We have the land. We
15 have the infrastructure. We have the full city of
16 working class people. We need to be careful not
17 to tax -- let our tax structure and our regulatory
18 environment derail us from that momentum in that
19 particular sector.

20 This Bill is designed to help small
21 business. Many of our manufacturers are small
22 businesses, but they have big large footprints so
23 this Bill doesn't help them in a way that a corner
24 store or a small mom-and-pop store on Torresdale

1 Avenue, such as I have in our district.

2 Today I'm asking the Committee to take this
3 seriously as they vote this out of Committee. But
4 they do so -- and I'm going to ask the Chair and
5 the Sponsor of the Bill to continue to work with
6 Councilmembers and myself on the issues of
7 manufacturers. And carefully take a look at the
8 impact that this Bill may have on the
9 manufacturing sector before it is finally passed.

10 I believe that Philadelphia, the future is
11 in manufacturing. And I hope that this body will
12 do whatever we need to do to encourage and support
13 the growth of the manufacturing sector.

14 So, Mr. Chairman and Members of the
15 Committee, thank you for allowing me the time to
16 be here today.

17 COUNCILMAN GREEN: Thank you. Any
18 further -- Councilmember Goode.

19 COUNCILMAN GOODE: Thank you, Mr. Chairman.

20 Mr. Dubow, for the record again, let's
21 discuss whether the Administration actually has a
22 tax reform strategy.

23 MR. DUBOW: Do you have a question or --

24 COUNCILMAN GOODE: Does the Administration

1 have a tax reform strategy?

2 MR. DUBOW: We have -- our tax reform
3 proposals are to reduce the wage tax and -- both
4 reduce the rate on the net income side of the
5 business privilege tax and also to move to single
6 factor apportionment and to do some -- to exempt
7 the first hundred thousand dollars. Actually,
8 that part of the strategy really came in
9 collaboration with Councilmembers Green and
10 Sanchez.

11 COUNCILMAN GOODE: Any further strategy
12 beyond that? How do property taxes fit into that
13 strategy?

14 MR. DUBOW: Property taxes, that part of
15 the strategy really involves moving to getting
16 assessments accurate. And to, in this case -- in
17 the first year generating the same amount of
18 revenue as we did in the prior year.

19 COUNCILMAN GOODE: So under the
20 Administration's Five Year Plan, business taxes
21 will go down by 160 million?

22 MR. DUBOW: That's correct.

23 COUNCILMAN GOODE: Wage taxes go down by
24 160 million.

1 MR. DUBOW: Right.

2 COUNCILMAN GOODE: The sales tax will go
3 down.

4 MR. DUBOW: The sales tax -- the temporary
5 sales tax expires by State law at the end of FY
6 '14. That is what we assumed in the plan, yes.

7 COUNCILMAN GOODE: We assume that we will
8 move to AVI, and that we will rely more upon
9 property tax revenue than "mobile taxes" like
10 business and wage taxes; is that correct?

11 MR. DUBOW: We -- we don't propose
12 increases in property tax rates.

13 COUNCILMAN GOODE: You propose to lower
14 every tax --

15 MR. DUBOW: Let me just finish.

16 We propose to keep the rates the same and
17 we assume there will be growth in the level of
18 revenues.

19 COUNCILMAN GOODE: You propose to lower
20 every tax other than the property tax; is that
21 correct?

22 MR. DUBOW: No.

23 COUNCILMAN GOODE: You propose to lower
24 business taxes?

1 MR. DUBOW: Yes.

2 COUNCILMAN GOODE: You propose to lower
3 wage taxes?

4 MR. DUBOW: That's correct.

5 COUNCILMAN GOODE: The sales tax will go
6 down?

7 MR. DUBOW: The sales tax will go down.
8 Maybe the other big taxes, the transfer tax, there
9 is no proposal on the transfer tax. There are
10 smaller taxes like --

11 COUNCILMAN GOODE: The business and wage
12 tax --

13 MR. DUBOW: We don't propose any change on
14 the parking. We don't propose change on the
15 amusement tax.

16 COUNCILMAN GOODE: Business and wage tax
17 cuts are supported by increasing property tax
18 revenue; is that correct?

19 MR. DUBOW: In part. They are also --
20 there is also assumptions on growth in the economy
21 that will generate, you know, wage tax and
22 business tax. And we also project increase in the
23 transfer tax. There are a variety of taxes --

24 COUNCILMAN GOODE: I just want to have --

1 begin to have a full conversation before the
2 Chambers come to testify.

3 If you can reduce business taxes even more,
4 would you?

5 MR. DUBOW: If we could reduce business
6 taxes even more --

7 COUNCILMAN GOODE: If you can reduce
8 business taxes even more, would you?

9 MR. DUBOW: While still maintaining a
10 level -- the level of service we provide, we would
11 definitely consider that.

12 COUNCILMAN GOODE: If you had the authority
13 today to tax commercial industrial property --

14 MR. DUBOW: If we had --

15 COUNCILMAN GOODE: Excuse me. Now, let me
16 finish the question.

17 MR. DUBOW: Okay.

18 COUNCILMAN GOODE: If you had the
19 authority --

20 MR. DUBOW: Just felt like I hadn't fully
21 answered the last one.

22 COUNCILMAN GOODE: If you had the authority
23 today to tax commercial industrial real estate at
24 a different rate than residential real estate,

1 would you do it? One benefit might be --

2 MR. DUBOW: Right.

3 COUNCILMAN GOODE: -- to lower business
4 taxes. Another benefit might be to support
5 schools. But if you had the ability today to tax
6 commercial industrial real estate at a different
7 rate than residential real estate, would you do
8 it?

9 MR. DUBOW: I think -- it's something we
10 would definitely look at and look at in the
11 context that just said --

12 COUNCILMAN GOODE: You haven't thought
13 about it?

14 MR. DUBOW: Just want to finish. Yeah, we
15 thought about it a lot. Increasing commercial
16 property taxes and reducing the business taxes. I
17 think that is something that we would really
18 consider. We talked about it. We haven't come to
19 definitive conclusions because it's not something
20 we can do. But that is something that we --

21 COUNCILMAN GOODE: At what point can we do
22 that?

23 MR. DUBOW: We could do that if there was a
24 constitutional amendment in the State.

1 COUNCILMAN GOODE: That would take two or
2 three years?

3 MR. DUBOW: That's right.

4 COUNCILMAN GOODE: So as Councilwoman
5 Sanchez already stated, is there any parallel to
6 this strategy utilizing U&O tax?

7 MR. DUBOW: There could be a parallel to
8 doing it. But what you are talking about is not
9 actually what we would be doing. We wouldn't be
10 proposing --

11 COUNCILMAN GOODE: You can't tax --

12 MR. DUBOW: -- additional business taxes.
13 We wouldn't be doing additional business tax
14 reductions at the same time we were doing this.
15 The business tax reductions in our plan were
16 legislated a couple years ago. That is already in
17 whatever planning businesses are doing on their
18 taxes.

19 This is a new increase. We are not paring
20 this with a decrease -- another decrease in
21 business taxes.

22 COUNCILWOMAN QUINONES-SANCHEZ: We are.

23 COUNCILMAN GOODE: I get all of that. My
24 question is, is the strategy the same? Since you

1 can not move to taxing commercial industrial
2 properties at a different rate than residential
3 properties, you can use a U&O to raise money, more
4 money, and you essentially could either fund
5 schools from it and/or reduce business taxes with
6 it; is that correct?

7 Is there a parallel to the strategies?

8 MR. DUBOW: The parallel would be if you
9 were reducing -- if you were doing additional
10 business tax reductions in concert with that
11 increase. That's not the proposal.

12 COUNCILMAN GOODE: So the final question
13 is, though, would you be in favor of raising U&O
14 to reduce business taxes?

15 MR. DUBOW: I think that is something we
16 would definitely -- as I said before with the
17 other question, that is something --

18 COUNCILMAN GOODE: But not to fund schools?

19 MR. DUBOW: -- we definitely --

20 COUNCILMAN GOODE: But not to fund schools?

21 MR. DUBOW: We have a different proposal
22 for funding schools. We have a proposal that
23 actually generates --

24 COUNCILMAN GOODE: You would be in favor of

1 raising the U&O to lower business taxes?

2 MR. DUBOW: We -- if we are increasing one
3 business tax and combining that with the reduction
4 in another business tax to be in the same place
5 for businesses, makes sense. In terms of
6 increasing funding for the schools, we have
7 different proposals.

8 COUNCILMAN GOODE: So businesses should not
9 pay for the funding of schools?

10 MR. DUBOW: Businesses do pay for the
11 funding for schools through the property tax.
12 They also pay increase in U&O last year.

13 COUNCILMAN GOODE: And under AVI, the
14 burden is being shifted to residential taxpayers;
15 is that correct?

16 MR. DUBOW: There is a shift that would
17 be --

18 COUNCILMAN GOODE: Under AVI --

19 MR. DUBOW: Can I --

20 COUNCILMAN GOODE: -- the burden is being
21 shifted to residential --

22 MR. DUBOW: Can I ask answer your question?

23 COUNCILMAN GOODE: If you are going to
24 answer the question directly, that would be fine.

1 MR. DUBOW: Well, correctly might not
2 be the answer -- correctly in your mind -- the
3 answer you want may not be the correct full
4 answer.

5 COUNCILMAN GOODE: I just want you to
6 answer the question.

7 MR. DUBOW: Well, I am trying to.

8 COUNCILMAN GOODE: Go ahead.

9 MR. DUBOW: So, there would be a shift to
10 residential. The size of that shift depends on
11 where the Homestead exemption is. There would be
12 a shift to residential because commercial
13 properties over time have been valued closer to
14 their actual values. So, they've been paying more
15 relative to what their values were than
16 residential.

17 COUNCILMAN GOODE: The answer was, yes, the
18 burden is being shifted to residential taxpayers.

19 MR. DUBOW: Right. But with any answer,
20 there is context. I didn't think a yes fully
21 answered your question.

22 COUNCILMAN GOODE: You knew I already
23 understood the context. The purpose for my
24 question is, did you address this particular Bill?

1 That is what this Bill addresses. Addresses two
2 sides of it.

3 The fact that under AVI small businesses
4 are going to get hit. We are addressing that
5 through the exemption. Big businesses are going
6 to get a break. We are addressing that through
7 raising U&O.

8 MR. DUBOW: So, small businesses were going
9 to get hurt, and we support that exemption. Big
10 businesses would see a reduction, but that
11 reduction is because relatively they were paying
12 more than they should have over time.

13 COUNCILMAN GOODE: I understand why. But
14 the question is, you understand that that is what
15 we are addressing here. In this fundamental talk
16 about tax reform and strategy, we agree that we
17 should pursue the ability to tax commercial and
18 industrial properties at a different rate than
19 residential property. We don't agree where all
20 the money should go to.

21 We believe that some of that money should
22 go towards schools and some of that money should
23 go toward lowering business taxes.

24 - - -

1 (Applause from audience)

2 - - -

3 MR. DUBOW: Right. And we believe that the
4 funding from schools should come from different
5 sources.

6 COUNCILMAN GREEN: Thank you. I just want
7 to -- I don't see any more questions from --

8 COUNCILWOMAN QUINONES-SANCHEZ: I just
9 wanted to make one kind of --

10 COUNCILMAN GREEN: If I may, Councilmember.
11 I think we are getting lost in broad tax policy
12 debate here. There is a couple fundamental points
13 that I would just like to put on the table in the
14 context of this conversation.

15 The first is the idea of creating a
16 City-side U&O that does not exist on reflexion
17 seems to me to be a very poor idea because it
18 won't just be used for schools. It is not
19 dedicated to schools. Once that tax exists, it
20 will exist forever. And in some new crisis or
21 emergency or something that we seem to have every
22 single year that I've been here, some spending
23 priority, it seems to me that that as a policy
24 matter to create a City-side U&O, which frankly I

1 thought about doing last year, is -- seems to be
2 me to be a very poor idea.

3 Once that tax exists, it will be raised
4 over time, not lowered. That is just the way it
5 works. And that seems to me to be not necessary.

6 In terms of businesses paying taxes to the
7 City of Philadelphia or a differential rate, in
8 every other city where we make that comparison
9 where there is a different rate for multifamily, a
10 different rate for commercial and industrial
11 properties, et cetera, as compared to residential
12 and they are always higher than residential, we
13 have that tax system today.

14 Cities like Boston get -- I can't remember
15 the exact numbers -- 80 or 90 percent of all the
16 revenue from property taxes which includes
17 differential rates for residential, commercial,
18 multifamily, industrial, et cetera. The City of
19 Philadelphia gets 30 percent of its taxes from
20 property taxes. And so, a large percentage of our
21 taxes or the differential percentage that comes
22 just from the property tax -- I mean, from
23 B.E.R.T. and from the U&O tax itself gives us a
24 rough equivalent to the tax structure in other

1 cities where they do have those differential
2 rates.

3 In the context of creating differential
4 rates in a constitutional amendment, we would
5 hopefully lower or eliminate businesses taxes at
6 the same time we are raising the differential rate
7 for commercial, industrial and multifamily, et
8 cetera to get the same amount of revenue so that
9 we can be competitive in the region and with other
10 major cities in the country and that our tax
11 structure is transparent.

12 I think that is certainly the tax policy
13 objective I have in this regard. And I don't want
14 to spend more time on this because it's far afield
15 from the question which is simply, are we going to
16 raise the U&O tax to provide money for the School
17 District. But I just wanted to put that on the
18 record.

19 Councilmember Goode -- I'm sorry,
20 Councilmember Sanchez.

21 COUNCILWOMAN QUINONES-SANCHEZ: Just to
22 your point around the City rate. One of the
23 things we are doing, and as I mentioned in my
24 opening statement, we are putting -- we are

1 creating a plan so that we can make a decision
2 about if we support the School District based on a
3 criteria and the trifecta that has to happen with
4 how we get to the \$300 million.

5 I totally agree with you that this is --
6 that any shift around, you know, you talked about
7 Boston. Boston taxes its commercial rate at twice
8 of the residential rate. I completely agree that
9 any tax strategy that allows us to move from this
10 uniformity clause should be tied in, in a very
11 responsible way the business tax reduction.

12 That is the tax policy that this Council
13 has continuously supported in terms of a business
14 tax strategy. But -- so I just wanted to be clear
15 that the reason it's in the City rate is because
16 this is -- we are as one would use a sports
17 analogy, we are teeing up a resolution as we have
18 had to do every single year for the last three or
19 four years with this Administration.

20 COUNCILMAN GREEN: I know, Councilmember.
21 I would really like to avoid a debate in the
22 Public Hearing so that we can get people to
23 testify.

24 COUNCILWOMAN QUINONES-SANCHEZ: Okay. We

1 will debate that.

2 COUNCILMAN GREEN: There are a lot of
3 people.

4 COUNCILWOMAN QUINONES-SANCHEZ: There is
5 just one last thing. I think Councilman --

6 COUNCILMAN GREEN: We can talk about --

7 COUNCILWOMAN QUINONES-SANCHEZ: But
8 Councilman Henon brought up a very good point that
9 I think is very, very important. And both you and
10 I, Councilman Green, have been extremely concerned
11 about the manufacturing sector and its potential
12 as he represents probably more than I do,
13 manufacturing. But I have a lot percentage of
14 manufacturing. And therein lies our single sales
15 factor bill.

16 What we have found even prior to this whole
17 debate on the Use and Occupancy tax is the way
18 this is calculated creates a burden for high
19 volume, low margin businesses. As you will hear
20 from the car dealers who were severely hit both on
21 AVI and on Use and Occupancy, we have some Use and
22 Occupancy Reform pieces that we want to clean up.

23 I duly noted his concern. And it's one
24 that we share and we will work with the

1 Administration to figure out how we reform U&O to
2 better reflect those sectors because they have
3 large footprints versus the other ones with
4 smaller footprints.

5 We are committed to working through that
6 before final passage.

7 COUNCILMAN GREEN: Okay. Very good.
8 Seeing no more questions, thank you, Mr. Dubow.

9 We have some students here who took off
10 from high school who have to leave by 11:30. And
11 this has gone longer than we had hoped. And so,
12 I'm going to ask the children from Constitution
13 High School who are here to come up now. And if
14 there are any here, to come up now and testify.
15 And I would ask that they try to keep their
16 comments to 30 seconds to one minute each as we
17 have a very long scheduling hearing and we are
18 trying to accommodate you ahead of schedule.

19 So Kathleen Melville, Courtney Simmons,
20 Abigail Perlman, Madeline Clapier, Nzingha Wright,
21 Kyah Hawkins and Egypt Henry.

22 - - -

23 (Witnesses approach table.)

24 - - -

1 MS. MELVILLE: Good morning, Council.

2 Thank you so much for holding this Public Hearing
3 and allowing us to speak today. I thank you very
4 much, Councilmember Sanchez. We are here in
5 support of your proposal.

6 My name is Kathleen Melville. I am a
7 teacher at Constitution High School. I just want
8 to introduce my students who are going to be
9 giving some brief testimony and also share some
10 testimony that was given to me by teacher and
11 parent at our school. And I will try to be brief.

12 COUNCILMAN GREEN: Ms. Melville, rather
13 than introducing your students, if you can just
14 ask them to state their name for the record and --

15 MS. MELVILLE: Okay.

16 COUNCILMAN GREEN: -- begin their testimony
17 when they start. If you can, please proceed with
18 your testimony.

19 MS. MELVILLE: Okay.

20 COUNCILMAN GREEN: Thank you.

21 MS. MELVILLE: You want them to say their
22 names now?

23 COUNCILMAN GREEN: Please proceed with your
24 testimony. And then they can sit down --

1 MS. MELVILLE: Okay.

2 COUNCILMAN GREEN: -- with their testimony
3 stating their name for the record.

4 MS. MELVILLE: Got ya. This is from a
5 colleague of mine.

6 My name is Aeisha Madi, and I'm a third
7 generation public school educator and a product of
8 the public school system. Growing up my parents
9 instilled the value of education as a means of
10 social and economic mobility. Indeed the Civil
11 Rights struggle, the groundbreaking Brown vs.
12 Board of Education court case demonstrated that
13 equal access to quality education was the first
14 meaningful step towards achieving racial and
15 economic equality.

16 Sadly, the looming education cuts facing
17 Philadelphia today threaten to reverse the
18 achievements gained since Brown vs. Board and
19 recklessly endanger the possibilities for future
20 generations. As a parent of a special needs
21 student, the potential impact of the budget cuts
22 is especially devastating. I value the
23 individualized support my son receives at his
24 elementary school Andrew Jackson, but with the

1 proposed budget cuts, my son would struggle to
2 focus in oversize classes. Currently, my son's
3 accommodations will allow him to work closely with
4 his school counselor and nurse. Without their
5 vital support, I fear for my son's ability to
6 learn.

7 Education is intrinsically linked to the
8 American dream of a better life. I encourage you
9 to consider the doors that education has opened
10 for you and then consider the impact of closing
11 the doors of opportunity on the young people that
12 will one day be our future leaders.

13 COUNCILMAN GREEN: Thank you, Ms. Melville.
14 Just one quick question.

15 MS. MELVILLE: Certainly.

16 COUNCILMAN GREEN: You are here really
17 asking for additional revenue for the schools?

18 MS. MELVILLE: We are here -- well, we're
19 here in support of --

20 COUNCILMAN GREEN: As a practical matter,
21 do you have any preference for where that revenue
22 comes from? What method we use to provide the
23 School District the additional money it has asked
24 for, the \$60 million?

1 MS. MELVILLE: Yeah. I can say that I have
2 no faith in the leadership in Harrisburg.

3 COUNCILMAN GREEN: That's not the question.

4 MS. MELVILLE: Oh, okay.

5 COUNCILMAN GREEN: The question is, do you
6 care where the \$60 million comes from?

7 MS. MELVILLE: No.

8 COUNCILMAN GREEN: Thank you.

9 MS. MELVILLE: Okay.

10 COUNCILMAN GREEN: Okay.

11 MS. PERLMAN: Good morning. My name is
12 Abigail Perlman. I'm a Junior. Ms. Oles is my
13 guidance counselor. I have some issues with
14 anxiety, so I spend a lot of time with her.
15 Whenever I am there, there are always students
16 coming in and asking her questions about, you
17 know, fee waivers or what the school code is or
18 they need a copy of their transcript.

19 I'm going to be applying to colleges next
20 year. And if she's not there, I don't know how I
21 am going to get all that done. I feel like a
22 guidance counselor is a vital part of the school.
23 And I don't think it's fair to compromise my
24 education and all the other juniors that are going

1 to be applying -- that we are going to be totally
2 lost.

3 I have a part-time job. I pay taxes. I
4 don't mind when 20 percent of my paycheck is going
5 to things that I use like teachers. But I don't
6 think it's fair that, you know, business owners
7 want to pay less because they already got their
8 education.

9 - - -

10 (Applause)

11 - - -

12 COUNCILMAN GREEN: Thank you. Thank you
13 for your testimony. If the next person could
14 please testify.

15 MS. WRIGHT: Good morning, City
16 Councilmembers. I am Nzingha Mira Wright. I am
17 completing the eleventh grade at Constitution High
18 School and will be a senior next year.

19 In case you are not familiar with
20 Constitution High School, Constitution High is a
21 history and government magnet school within the
22 School District of Philadelphia. Constitution
23 High is located in the historic district of
24 Philadelphia, 7th and Market Streets. It is

1 within walking distance of many local and national
2 historic sites. Among these sites, the National
3 Constitution Center, Independence Mall, the
4 National Archive, the Graff House where the
5 Declaration of Independence was written.

6 It should be apparent that Constitution
7 High School has a mission to promote learning
8 about government, history and citizenship. The
9 teachers, administrators and support staff work
10 together as teams to focus on this mission.
11 Constitution High School promotes excellence,
12 personal growth and achievements among the
13 students. Students are expected to do their part
14 within the classroom or as part of student
15 government, citizenship, both benefits and
16 responsibility. But all this time we are pushed
17 to strive for excellence.

18 As a Junior who has experienced a stable
19 and predictable flow of classes, I knew in the
20 ninth what classes I will likely take in tenth
21 grade. In tenth grade, I knew what classes I will
22 likely take in eleventh grade. Until the School
23 District of Philadelphia decides to cut three
24 history teacher, one English teacher, one special

1 education teacher, our secretary, our counselor,
2 our afterschool curriculums including sports, I
3 knew which classes I would likely take as a
4 senior. Now I do not know.

5 In other words, Constitutional High School
6 has established tradition and stability for its
7 students. Teachers and students have pride in
8 what they have achieved together. We are inspired
9 and motivated. This is why I'm confused about the
10 School District of Philadelphia wanting to
11 eliminate the teachers and programs at
12 Constitution High School.

13 Why do they want to stop excellence? Why
14 do they want to take away everything that makes
15 Constitution High a great school?

16 It is a school where students learn and
17 teachers teach. But more than that, excellence is
18 expected. Expectation of excellence is the glue
19 that holds everything together. This program was
20 not an accident. This program was carefully built
21 since 2006. We still have the same principal that
22 we had from the beginning. Each teacher and other
23 staff member is important for many reasons.

24 It is my understanding that you as Members

1 of City council can help get more money for
2 schools like Constitution High School so we do not
3 lose our teachers. We expect you to stop the
4 School District from destroying Constitution High.
5 If Constitution High does not have the money and
6 staff to promote its mission and promote
7 excellence, the school is destined to fail.

8 Is this what you want and the School
9 District wants? We want to make sure that the
10 School District of Philadelphia does not destroy
11 the excellence that is displayed at Constitution
12 High School. We are going to continue to fight
13 for excellence at Constitutional High School and
14 at other schools.

15 What about you? What are you going to do?
16 We need more money to keep our schools together.
17 The School District of Philadelphia should not be
18 allowed to destroy excellence. All students
19 deserve a school like Constitution High School.

20 - - -

21 (Applause)

22 - - -

23 COUNCILMAN GREEN: Please state your
24 name --

1 MS. CLAPIER: Hi. My name is Madeline
2 Clapier. I'm a Junior at Constitution High
3 School. I'm here today because of budget cuts,
4 budget cuts that are preventing me from a good
5 education.

6 Next year I plan to apply to many colleges.
7 In the past three years, I've worked really hard
8 to be able to go to these colleges like American
9 University, New York University, Boston
10 University, like, really good schools. And there
11 is one thing keeping me from those schools. It's
12 not my grades. It's not my SAT scores. It's not
13 my involvement in my school. I'm at the top of my
14 class. I have good SAT scores. And I am in five
15 extra curriculars.

16 So, what's keeping me from these schools?
17 Something really simple that should be available
18 for me. My Spanish credits.

19 The budget cuts are preventing me from
20 being able to take four years of Spanish. They
21 are taking my ability to immerse myself into a
22 language and being able to go to very good
23 schools, schools that would change my life. These
24 classes are going -- sorry.

1 COUNCILMAN GREEN: That's okay.

2 MS. CLAPIER: These classes are going to
3 change my life. So, I ask you to make an
4 investment into my future, into your future and to
5 all of Philadelphia's futures and all the students
6 that are going to these schools.

7 In just a few years, Philadelphia will be
8 feeling the effects of your decision, whether it's
9 a positive or negative conclusion. So for all of
10 our sakes, make it positive by investing in our
11 education.

12 I am a Philadelphia public school student,
13 and I deserve a good education.

14 - - -

15 (Applause)

16 - - -

17 COUNCILMAN GREEN: Thank you, Madeline.

18 MS. HAWKINS: Good morning. My name is
19 Kyah Hawkins, and I'm a Junior at Constitution
20 High School. And I thank you for all being here
21 today to listen to us.

22 And as our school budget stands now, we
23 will lose the heart of our school, our secretary
24 Ms. Donna. She does everything and everyone

1 trusts her. She keeps the school organized and we
2 run smoothly because of her. And she performs the
3 duty of a school nurse due to a lack of a school
4 nurse that's only there once a week.

5 And she plays so many jobs beyond what her
6 job description says. Not only is she our
7 secretary, she's also operations manager. She
8 means she is operator. If anything happens, our
9 elevator breaks down or someone is hurt, she is
10 the first person you call to give everyone else
11 what to do. Without her, our school wouldn't
12 function the way it is. The principal would then
13 have to perform her duties and not spend as much
14 time as he does with the students.

15 Thank you.

16 COUNCILMAN GREEN: Thank you.

17 - - -

18 (Applause)

19 - - -

20 MS. NOELLE: Good morning. My name is
21 Alilah Noelle. I am a ninth grader at
22 Constitution High School. I am in ninth grade
23 because, well, I passed middle school. And middle
24 school -- and grade school. I was promised a

1 great future and a good high school experience.

2 When I started Constitution High School,
3 the main class that kept me calm was art fifth
4 period. It was the one class that I could look
5 forward to because I can do art and block and
6 forget every bad thing that brings my spirits
7 down. If my art teacher isn't here, I get in a
8 bad mood and not able to focus on other classes.
9 Everybody has a sanctuary and mine is art.

10 So before you cut teachers and take away
11 our future, remember, students are the future.
12 I'm a Philadelphia public student. And I deserve
13 a good education.

14 COUNCILMAN GREEN: Thank you. Thank you
15 for your testimony.

16 - - -

17 (Applause)

18 - - -

19 MS. SIMMONS: Hi. My name is Courtney
20 Simmons, and I'm a Senior at Constitution High.
21 The days of school counselor sitting in their
22 offices simply making schedule changes for
23 students who want to drop a class and meeting with
24 the troublemakers are gone. School counselors are

1 vital because they help students in academic
2 achievement, social development and help mold us
3 from immature teenagers into productive and
4 prepared adults.

5 In 2009, I entered my freshmen year. Life
6 at home was very intense. My mother was extremely
7 ill causing me a lot of stress. I never had a
8 conversation with Ms. Oles our school counselor
9 until one day a couple months into the school year
10 she saw me and could tell I wasn't having a good
11 day. She invited me to her office, comforted me
12 and assured me that I would always have a safe
13 place in our office and within her company.

14 My Junior year, though extremely
15 tumultuous, was my time to eradicate the obstacles
16 that had prevented me from excelling from my
17 highest capability. It seemed that everything was
18 getting back to normal, but then mom was admitted
19 into hospice care. On Christmas night of the
20 year, mom died from cancer.

21 Through mom's sickness, Mrs. Oles never
22 hesitated to offer a helping hand or a safe place
23 for me in her office she previously promised.
24 Unbelievably, two weeks after mom's death I was

1 diagnosed with an advanced stage of osteosarcoma,
2 a type of bone cancer.

3 I faced nine months of chemotherapy and a
4 limb sparing surgery in which my tumor was removed
5 and my bones replaced with a titanium prosthetic.
6 One day after my initial diagnosis, Ms. Oles our
7 guidance counselor peered around the door of my
8 hospital room. With her she bought a stuffed
9 animal, a constant reminder of the endless care
10 that Ms. Oles puts into her students both in and
11 out of school.

12 She doesn't care for us just academically
13 or personally, effortlessly she is able to provide
14 holistic comfort like no other. A couple times a
15 week Mrs. Oles called my hospital room remaining
16 cognizant of how sensitive my feelings were and
17 always knew the perfect things to help ease my
18 worries and fears.

19 When I returned to school the following
20 October, Mrs. Oles made my transition back to
21 school seamless after being out for almost ten
22 months. She did everything for me from the normal
23 senior college preparation and scholarships to
24 helping me take my SATs and other things I missed

1 during Junior year.

2 "Dear Mrs. Oles, here at Constitution High,
3 we are so thankful for everything you do. You
4 taught me how to both inspire and be inspired.
5 I've learned firsthand that your care and services
6 are invaluable. For everything you have done, I
7 will forever feel indebted.

8 "Because of all you have done and for
9 myself and my family during my high school career,
10 I will go to college and I will be successful.
11 You have given me the strength to have a voice
12 able to speak for those previously unheard.

13 "Signed, a student who knows a school
14 without a guidance counselor, in fact, isn't a
15 school at all."

16 I am a Philadelphia public school student,
17 and I deserve a good education.

18 - - -

19 (Applause)

20 - - -

21 COUNCILMAN GREEN: Thank you for your
22 testimony. Thank you, Ms. Melville and thank you,
23 all of you, for coming in. I know -- hopefully is
24 a good civics lesson. I appreciate you sitting

1 down. I appreciate your feeling and the emotion
2 you have for your school, which is obviously doing
3 a great job to have you come here and be so well
4 spoken.

5 Thank you very much for coming in.

6 COUNCILWOMAN REYNOLDS-BROWN: Mr. Chairman?

7 COUNCILMAN GREEN: Councilmember Brown.

8 COUNCILWOMAN REYNOLDS-BROWN: To the
9 students that just spoke -- what's the lady's
10 name?

11 COUNCILMAN GREEN: Ms. Melville.

12 COUNCILWOMAN REYNOLDS-BROWN: Ms. Melville,
13 I would be remiss to not share my reaction and
14 comments and thoughts with you and the students.
15 So could those students stand up, please, because
16 you have really put a face on this issue that --

17 - - -

18 (Applause as students stand.)

19 - - -

20 COUNCILWOMAN REYNOLDS-BROWN: To all of you
21 I say the following. We are counting on you. We
22 are counting you because you are going to carry on
23 what we have started. You will sit where we are
24 sitting. And when we are gone -- when we are

1 gone, attend to those things we thought were
2 important.

3 Today we are going to adopt a new measure
4 successfully, that is my expectation. But how
5 these measures will be carried out will ultimately
6 for 48 months from now and longer will depend on
7 you. You are going to assume control of this
8 government, our states. And many of you are going
9 to move into the White House.

10 Young people, you are going to move in and
11 take over our churches, our chamber of commerces,
12 our schools, our universities and our
13 corporations. All of your books are going to be
14 judged, praised or condemned by you. Ultimately,
15 the fate of humanity is really in your hands. It
16 behooves us to pay you a lot of attention.

17 Thank you for showing up.

18 - - -

19 (Applause)

20 - - -

21 COUNCILMAN GREEN: Thank you. The next
22 panel, Panel One, please come forward. Phil
23 Goldsmith, Randy Hofer, Maria Gonzalez and Kevin
24 Mazzucola, Michael Chapman. I'm sorry. Will

1 Panel One please come up: Phil Goldsmith, Randy
2 Hofer, Maria Gonzalez, Kevin Mazzucola and Michael
3 Chapman and someone from Action United. I don't
4 have a name.

5 Good morning. It's still morning.

6 Mr. Goldsmith, please state your name for
7 the record and proceed with your testimony.

8 MR. GOLDSMITH: Phil Goldsmith. My name is
9 Phil Goldsmith. I'm a member of the Board pf
10 Public Citizens for Children and Youth. I'm
11 former CEO of the Philadelphia School District
12 from 2000 to 2001. Thank you.

13 And thank you to Councilwoman Sanchez for
14 giving us this opportunity to testify in today's
15 important hearing on measures to help fund the
16 education and future of more than 150,000
17 Philadelphia children. And thank you,
18 Councilwoman, for taking up the leadership mantle
19 in fighting for the future of Philadelphia. For
20 without a well-funded, well-managed system of
21 public education that encompasses all of our
22 children, there is not a very bright future for
23 our City.

24 Once again we arrive at this late date to

1 debate and try to find and finalize solutions to
2 fund our school children's future. The financial
3 problem facing the School District, well perhaps
4 more severe than in the past, is not new. The
5 warning signs of a financial distress were clear
6 three years ago when the District engaged in
7 unwieldy, unchecked spending including relying on
8 one-time stimulus money that was scheduled to come
9 to an end.

10 And it was also clear that political
11 changes were coming to Harrisburg. Yet not until
12 several members of the current School Reform
13 Commission assumed office for significant and
14 severe action taken at the expense side to deal
15 with the obvious reality of the day.

16 We find ourselves in this situation today
17 not only because we were tardy if not negligent in
18 taking care of the problem that was obvious to
19 all, but also because we have limited the pot of
20 potential revenues to help pay for educating the
21 young people of Philadelphia and other essential
22 services.

23 We have a very liberal ten-year tax
24 abatement policy. Many other cities which also

1 have experienced new real estate growth have a
2 less generous policy. We have created a class of
3 office buildings where its occupants are tax
4 protected as if they lived in the Cayman Islands.

5 We are partners of law firms with huge
6 compensation packages paying nothing in local
7 taxes while their secretaries and other salaried
8 employees must. We have allowed a cultural of tax
9 dereliction to develop over decades costing our
10 City and School District millions upon millions
11 upon millions of dollars.

12 And we have not exercised a forceful
13 leadership other cities have in reaching out to
14 its tax exempt institutions to ask them to offer a
15 helping hand. Instead, we seem to go back to the
16 same well each year, which is our middle class
17 homeowners who pay their taxes on time and also
18 the business community by trying to squeeze more
19 juice from that lemon.

20 Last year 19 percent more juice was
21 extracted from that lemon in terms of the Use and
22 Occupancy Tax. Given the dire need for additional
23 funds, it's understandable why more is being
24 requested. But there are additional sources that

1 should also be considered in addition to the
2 proposal or else we will continue to drive middle
3 class residents and businesses out of our city.

4 One of those solutions was announced
5 earlier this week when Mayor Nutter pledged to the
6 schools an additional \$28 million from its new tax
7 collection efforts. Hopefully, this is only a
8 down payment that our school children can expect
9 as the Administration ramps up its revenue
10 collections.

11 Let's also modify the tax abatement system.
12 It's accomplished much of its mission. It's now
13 time to modify the finite ten-year schedule to a
14 more modest and reasonable one. And let's
15 aggressively ask our tax exempt institutions to
16 contribute payments in lieu of taxes to help
17 educate our children. Using Boston and Pittsburgh
18 as guides, I believe we can easily raise
19 \$20 million from the many prestigious institutions
20 we have within our City.

21 With a rich abundance of great tax exempt
22 institutions, we receive less than \$1 million a
23 year in PILOTs. Boston University by itself
24 contributes almost \$5 million a year to its city

1 under a program spearheaded under the strong
2 leadership of Mayor Tom Mannino. And I have the
3 website in my testimony. I really suggest you all
4 go to it. It will make you sick to see what
5 Boston does and compare that to what we get here.

6 We also urge a business community to play a
7 strong advocacy role in Harrisburg with the
8 General Assembly and the Governor in getting
9 permission for Philadelphia to increase its
10 revenue from the so-called sin taxes on liquor and
11 cigarettes. And frankly, I believe it's in the
12 business community's best interest to seek more
13 substantial state educational funding to improve
14 the school system not only because it's the future
15 source of its human capital but to avoid the
16 yearly demands for increases in local business
17 taxes.

18 Last week I went to my grandson's exclusive
19 private school in the Main Line for grandparents'
20 day. The music class was filled with state of the
21 art musical instruments for the 18 children in the
22 class. The art class was filled with quality
23 supplies and a full-time art teacher. The library
24 was stocked with an abundance of books, computers

1 and a librarian. Down the road a little bit
2 closer to Philadelphia my daughter teaches at a
3 suburban public school. It too is equipped with
4 state of the art computers, art and music
5 supplies, an indoor swimming pool, a modern
6 theater auditorium and wonderful athletic fields.

7 Less than a mile to the east as you pass
8 over the invisible boundary we call City Avenue
9 into Philadelphia is Overbrook High School where
10 my wife went many years ago. Today it is a
11 so-called inner city school starving for resources
12 and the District on the financial ropes.

13 I don't begrudge the people who can pay the
14 high tuition to send their children to private
15 school. And I think it's wonderful that people of
16 great wealth are now contributing money for their
17 favorite school reform projects like charter
18 schools. Though, we do need a change in the
19 funding mechanism so not all the public funds are
20 taken from a financially strapped home School
21 District.

22 But I disagree with those who want to
23 characterize this debate over how to best serve
24 our children is a fight between those who want to

1 change the status quo and those who desperately
2 want to cling to it. I don't know of any advocate
3 for public education who favors a status quo of
4 large classrooms, a vanishing breed of art and
5 music teachers and librarians and nurses of
6 outdated crumbling school buildings and broken
7 playground equipment.

8 And PCCY has indicated its support for
9 educational improvements in the teachers'
10 contract. But even if we add significantly more
11 charter schools, more renaissance schools, even
12 vouchers, we will still have 50,000 to 100,000
13 students untouched by this new agenda left stuck
14 in the status quo we all extensively want to
15 change.

16 Education is like a three-legged stool. We
17 have our magnet and special admissions schools,
18 our charter schools and our traditional
19 neighborhood schools. A three-legged stool cannot
20 be balanced with only two good legs. Just like a
21 democratic society cannot maintain its stability
22 by ignoring large segment of its population.

23 When Hurricane Katrina came ashore in New
24 Orleans and people took to their rooftops yelling

1 for help, then President Bush didn't visit but at
2 least he did a flyover. Today we don't even get a
3 flyover from the State Governors when our
4 children's schools are drowning in red ink.

5 What a far cry from a dozen years ago when
6 we were meshed in a similar financial turmoil.
7 The Republican Governor and a Democratic Mayor sat
8 down -- yes, after much name calling posturing and
9 protest -- to hammer out a deal for our school
10 children. There is no one easy answer to fixing
11 public education, but there is a wrong answer.
12 And I fear we are marching down that path.

13 It's called triage. That was a term
14 derived from the way French doctors treated the
15 wounded during World War I. Medical personnel
16 were instructed to first take care of those who
17 were likely to live regardless of care; then take
18 those for whom immediate care might make a
19 difference; and lastly, leave on the battlefield
20 the others likely to die.

21 In starving our traditional public schools,
22 we are abandoning our kids on the battlefield of
23 public education. Can we be a thriving city
24 already burdened by a high poverty rate by

1 ignoring tens of thousands of our children by
2 abandoning them on the fallow grounds of a
3 neglected school system? I think the answer we
4 can all agree on is clearly no, though we
5 certainly don't act like it.

6 I thank Council for giving me the
7 opportunity. And I thank Councilwoman Sanchez for
8 fighting for our children.

9 COUNCILMAN GREEN: Thank you for your
10 testimony.

11 I would ask everybody -- we have a lot of
12 people here to testify today. If you have long
13 testimony, we have it before us. Please try to
14 summarize it. State your position on the Bill,
15 which is what we are here to talk about today.
16 Thank you.

17 Randy Hofer.

18 MR. HOFER: Good morning, Chairman Green.
19 Excuse my allergies. Members of Committee, my
20 name is Randy Hofer. I'm the Director of
21 Marketing at Impact Services Corporation. That is
22 located at 1952 East Allegheny. And we have
23 managed the Kensington and Allegheny Business
24 Association since 2000. On behalf of our

1 President of the Association, John McDonald, I am
2 here to testify in support of the Bill 130161.

3 KABA has worked diligently to bring a lot
4 of business on the retail corridor. And we've
5 been basically tracking millions of dollars of
6 investment. And some of the larger chains have
7 come in, Walgreens and Dunkin Donut franchises.
8 Basically, that's also turned into some situations
9 involving Council coming in with the Building of
10 3160 to 68 Kensington now fully leased eight-story
11 building, so things are happening there.

12 Our concern is with the Bill if it doesn't
13 go through here, the smaller -- I'm trying to
14 paraphrase.

15 COUNCILMAN GREENLEE: Appreciate that.

16 MR. HOFER: The Bill as it stands at 1.74
17 and its current effective rate and add the
18 exemption that will eliminate the tax from most of
19 neighborhood businesses were already concerned
20 with the effect of AVI's tax and some of the small
21 businesses that the additional increases are
22 simply not affordable. Our current emergence,
23 that would be really a real issue. They need the
24 tax relief.

1 And our summary of this whole proposal is
2 if it could shift some of the tax burden from
3 those who least are able to afford it and then
4 onto some of the larger businesses with more
5 capacity, because we have both, the larger
6 businesses will likely see a reduction in their
7 taxes as they have been paying the higher taxes.
8 This Bill will help to ensure a more equitable and
9 gross stimulating distribution of City taxes for
10 all.

11 That is basically our position. Thank you.

12 COUNCILMAN GREENLEE: Thank you, sir.

13 Maria Gonzalez.

14 MS. GONZALES: Good morning.

15 COUNCILMAN GREENLEE: Good morning.

16 MS. GONZALEZ: My name is Maria Gonzalez.

17 I'm the Vice President for HACE, a community
18 development corporation established in 1982
19 serving the residents of Eastern North
20 Philadelphia with offices located a 167 West
21 Allegheny.

22 HACE manages two programs with the support
23 of the Department of Commerce to assist the small
24 businesses located in El Centro de Oro. El Centro

1 de Oro is in the Fairhill neighborhood and extends
2 along Lehigh Avenue from 2nd Street to 6th Street
3 along 5th Street from Lehigh Avenue to Allegheny.
4 Long recorded as the hub of commerce and culture
5 for Latino Philadelphia, El Centro de Oro
6 encompasses the greatest concentration of
7 Latino-owned businesses, social and cultural
8 establishment in the tristate region.

9 Since 1997, HACE has been implementing a
10 Main Street program to create a more cohesive
11 image for El Centro de Oro and facilitate the
12 cooperation amongst area merchants, cultural
13 institutions and social service agencies within
14 the corridor. It's modeled after this
15 neighborhood Main Street initiative that creates a
16 clear role in its efforts to address the needs of
17 businesses in the area.

18 Through this program, HACE provides
19 technical assistance to existing and new
20 businesses, to improve employment and
21 entrepreneurial opportunities for low and moderate
22 income individuals and to positively impact the
23 community by using the Main Street four-point
24 approach of organization, promotion, design and

1 economic restructuring.

2 During the recent economic downturn, the
3 businesses along El Centro de Oro were hit very
4 hard. As a result of high unemployment rate in
5 the surrounding community that patronize the area,
6 businesses increased sales taxes which negatively
7 affected low income clientele and increased fees
8 for municipal services like trash removal. The
9 increased cost of doing business has made it very
10 difficult for merchants to invest in their
11 businesses, keep people employed and pay ongoing
12 business expenses to keep their doors open every
13 day.

14 These problems are not unique to El Centro
15 de Oro. They are also affecting most other
16 smaller businesses in other commercial corridors
17 throughout the City of Philadelphia. Next year,
18 residents of small businesses in our neighborhood
19 will face another economic hardship due to the
20 increased property taxes on their AVI. Commercial
21 properties along the corridor are facing realty
22 taxes increases of over 100 percent.

23 For example, we have a property located at
24 2702 that's going to -- whose taxes are going to

1 increase from 438 to 910 dollars which represents
2 108 percent increase. And then we have another
3 property two blocks down that is going to increase
4 by 324 percent.

5 In the surrounding residential area,
6 property taxes are projected to double for most
7 single family dwellings, as well. Increased
8 property taxes will leave few dollars in people's
9 pockets to buy their everyday necessities in the
10 corridors. And businesses would likely reduce
11 their labor force to generate a profit or close
12 their doors altogether.

13 HACE is in support of Councilwoman
14 Quinones-Sanchez' Bill to keep the Use and
15 Occupancy Tax at its current rate of 1.74 percent
16 and create an exemption of \$2,000 for all
17 properties. Small businesses need relief under
18 the looming AVI and the challenges they face in
19 the current economic climate.

20 HACE believes that supporting our
21 commercial corridor is a key component to creating
22 strong residential neighborhoods that go hand in
23 hand. The proposed Bill will support small
24 businesses to bring positive change to the

1 community, build on the successes of the past for
2 attracting new businesses and strengthening the
3 corridor that creates job and provides retail good
4 and services for this underserved community.

5 COUNCILMAN GREENLEE: Thank you.

6 Action United, please identify yourself and
7 proceed.

8 MR. STONES: Good morning, Finance
9 Committee Members since the Chairman has stepped
10 out. My name is Theodore Stones. I live in
11 Germantown section of the City, and I am a leader
12 and member of the Southeast Regional Council of
13 Action United, a statewide organization whose
14 families local membership total 25,000 families.

15 Action United is also a member of PCAPs
16 coalition which has come together to make our
17 public school system one of Philly's crown jewels
18 instead of a District that disenfranchises its
19 children. I'm here today to voice Action United
20 support for Councilwoman Sanchez' proposed
21 Ordinance 130161 that will reform the Use and
22 Occupancy tax and raise desperately needed money
23 for our schools which, as you know, are currently
24 facing greater cuts to an already cut-to-the-bone

1 budget.

2 I am sure this legislative body knows that
3 education is the foundation of civilization.

4 Without well-funded and managed schools, our City
5 as we know it will get worse, not better. This
6 school year has seen nurses and teaching
7 assistants cut from our schools. Most schools no
8 longer have librarians or libraires. Proposals
9 for next year include more cuts to nurses and
10 secretaries.

11 Philadelphia students already get 78,000
12 less per class than their peers around the State.
13 Under the Mayor's AVI proposal, some of the
14 biggest businesses in Philadelphia will see their
15 taxes go down while homeowners in general will
16 bear a larger share of the overall tax burden.
17 The ten biggest corporate property owners will
18 realize tax savings of over \$16 million next year
19 thanks to AVI. \$16 million. Meanwhile, school
20 children will go through schools on life support.

21 Here are some big winners. Franklin Mills
22 Associates. The property has a market value of
23 \$180 million. It will pay \$3,446,496 less in
24 property taxes next year;

1 1650 Market Street owned by Philadelphia
2 Liberty Place has a market value of \$207,713,500.
3 They will realize a tax savings of \$2,797,936
4 thanks to AVI next year.

5 Nine Penn Center Associates, with a market
6 value of \$232 million. Their tax savings next
7 year will be \$2.5 million.

8 At a time when everyone is being asked to
9 make sacrifices, it is only right that large
10 businesses in Philadelphia step up to the plate
11 and start to pay their fair share. This Bill
12 exempts small businesses and raises as much as
13 80 million in revenue by increasing the rate on
14 large corporations that are getting a tax break,
15 mind you.

16 You are going to hear from some of these
17 businesses later today crying about how this will
18 hurt Philadelphia and jobs. But we know that you
19 are smarter than to believe those Chicken Little
20 arguments, "the sky is falling". That gets made
21 by the Chamber on anything that will be good for
22 all Philadelphians, not just a few millionaires
23 bank accounts.

24 This legislation gives Council the chance

1 to step up to the plate and deliver real sources
2 for our schools. Other proposals like the Mayor's
3 liquor and cigarette tax proposals relying on
4 Harrisburg and Governor "No New Taxes" Corbett to
5 decide, that does not seem like a smart plan.

6 We call on this body which has stood in
7 support of schools over the last two years and
8 which voted with our coalition for a moratorium on
9 school closings to continue taking a share of
10 responsibility and delivering Philadelphia's
11 children. Delivering Philadelphia's children, not
12 disenfranchising them. If you do your share, we
13 at Action United and PCAPs will join with you to
14 demand that the State follows your lead and does
15 its share. Every 25,000 family of us, we are
16 registered voters.

17 Thank you, Councilwoman Sanchez. We
18 applaud you. Thank you, Councilman Goode. Thank
19 you all Councilmembers. And this is from someone
20 from Action United.

21 COUNCILMAN GREEN: Thank you for your
22 testimony.

23 Kevin Mazzucola, please. Good morning.

24 MR. MAZZUCOLA: Good morning.

1 COUNCILMAN GREEN: Please state your name
2 for the record and proceed with your testimony.

3 MR. MAZZUCOLA: My name is Kevin Mazzucola.
4 I am the Executive Director of the Auto Dealers
5 Association of Greater Philadelphia. I'm here in
6 regards to Councilwoman Sanchez' revision to the
7 Use and Occupancy tax.

8 The Auto Dealers Association is a regional
9 organization of about a hundred new car dealers,
10 Philadelphia County and the four contiguous
11 counties around Philadelphia. There's only 17
12 left of us in Philadelphia. And they employ about
13 1,500 people most of whom live in Philadelphia.
14 These dealers represent significant tax revenues
15 for the city government, specifically wage tax of
16 close to 3 million and business tax of about
17 2 million and a sales of about a billion dollars
18 just from those 17 automobile dealers.

19 Like many around the City, most car dealers
20 have received skyrocketing property assessments.
21 We believe that the methodology used for garnering
22 these assessments was fundamentally flawed. And
23 our assessed land values are much higher than any
24 land that has been sold near our dealerships.

1 Consequently, we have requested reviews from the
2 Office of Property Assessment and we intend to
3 further appeal to the Board of Revision of Taxes.

4 But while we await the results of our
5 reviews and appeals, we face the prospect of
6 dramatically increased tax bills while still
7 struggling in the recent increases in storm water
8 fees, the use an occupancy tax, sales tax, the
9 property tax increases from the last couple of
10 years. When we learned that Councilwoman Sanchez
11 was introducing legislation that would increase
12 the U&O tax on large businesses, we immediately
13 reached out to her and met with her to express our
14 concern.

15 Further, we have long argued that the U&O
16 tax unfairly assesses automobile dealerships as is
17 calculated on the entire square footage of our
18 vehicle display and storage lots even though our
19 sales transactions takes place within our own
20 offices. We are very grateful for the
21 Councilwoman has agreed to take a look at car
22 dealerships and reduce from the 30 percent of the
23 total square footage, exempting the 70 percent.
24 This amendment makes the U&O tax much more

1 equitable when evaluating how our industry is
2 taxed and compared to others.

3 The legislation eases the burden on small
4 businesses while finding more funding for schools.
5 We endorse and support our legislation as it more
6 accurately assesses our businesses than the
7 current law or Mayor's proposal on the U&U
8 legislation.

9 Several decades ago most of our dealerships
10 were located within the City. But today the vast
11 majority of those have closed or moved to the
12 suburbs. Various policies over those decades has
13 helped accelerate that exodus. So I ask you not
14 to increase the burden of dealers who have already
15 chosen to stay in Philadelphia.

16 Thank you for your attention.

17 COUNCILMAN GREEN: Thank you.

18 Are there any questions for member of this
19 panel from Members of the Committee?

20 Councilmember Brown.

21 COUNCILWOMAN REYNOLDS-BROWN: Good morning.
22 And thank you all for your testimony.

23 I did want to share for the record that
24 Councilman Bill Green and I have introduced a bill

1 that is going to more closely talk about, if you
2 will, what is happening around tax exempt
3 institutions. And a separate task force is going
4 to be convened, Phil Goldsmith, to examine in
5 great detail what you articulated in your
6 testimony. Thank you.

7 Thank you, Mr. Chairman.

8 COUNCILMAN GREEN: Thank you.

9 Councilmember Squilla.

10 COUNCILMAN SQUILLA: Just not only this
11 issue specifically, but the issue of the
12 assessment for the property as a whole, is that
13 something you have worked with OPA or the
14 Administration to have them understand the
15 challenges of this?

16 MR. MAZZUCOLA: Yeah. We are doing it on
17 an individual dealer basis because each --

18 COUNCILMAN SQUILLA: Only doing it one by
19 one?

20 MR. MAZZUCOLA: Yes. It's on an individual
21 basis by the dealer. We are working in a sense of
22 getting the statistics together to show in the
23 appeals process of what is being assessed at least
24 in the AVI currently and versus what the property

1 has sold for recently and where the inequities may
2 be.

3 COUNCILMAN SQUILLA: Okay. If I could help
4 you with any of that, I would like to work with
5 you on that.

6 MR. MAZZUCOLA: Thank you, Councilman.

7 COUNCILMAN GREENLEE: Any further
8 questions? Seeing none. Thank you all very much.
9 Thank you for your testimony. Thank you for your
10 patience.

11 Our next panel is the Parkway Corporation
12 and the Building Owners and Managers Association.
13 Please come forward.

14 - - -

15 (Witnesses approach table.)

16 - - -

17 COUNCILMAN GREENLEE: Good morning. Please
18 identify yourself and proceed. State your name
19 for the record.

20 MR. ZURITSKY: I am Robert Zuritsky. I am
21 President of Parkway Corporation and the
22 Philadelphia Parking association.

23 The City of Philadelphia is in dire
24 situation. Mayor Rendell and Street understood

1 that our City had a tax structure that made us
2 uncompetitive with any major city or suburb and
3 set out to change that by gradually reducing the
4 wage and business tax over a 16-year period. I
5 believe that under their schedule, we had another
6 25 years of those minor cuts to get us to par with
7 other cities.

8 For the last four years, the City has
9 competitively gone backwards by raising taxes that
10 effect businesses every year during a recession.
11 To gauge the impact of our situation you need
12 review the facts. The City in the last ten years
13 has lost 70,000 jobs. That means lost opportunity
14 for City residents to be employed. We have the
15 worse of any situation. Now not only are we
16 overtaxed, we have the uncertainty of taxes
17 rocketing up every budget year.

18 I am a booster for the City. I talk about
19 the amazing location we have, the culture and
20 style of living that compares to the best cities
21 in the country. But when I talk to companies
22 about moving their businesses to the City, it's
23 always the same response. I would love to move --
24 I would love to come to the City, but it's too

1 expensive. The same holds true for local firms
2 whose growth is happening mostly in the suburbs.

3 In past years, my company and association
4 have worked with the City to devise other
5 solutions to fund central services without piling
6 on any additional business tax. Our suggestions
7 for this year is start meaningfully collecting
8 back taxes already owed the City. Nothing is more
9 offensive to residents or business owners than
10 asking for good and honest people who live and
11 work here to pay more when the City is not
12 fulfilling their responsibility of collecting
13 taxes due. And devote 10 percent of that owed to
14 the City to the School Board for the next five
15 year.

16 Second, start auditing businesses that
17 haven't been checked for the last 20 years. My
18 association has been after the City to audit our
19 industry since the City raised our parking tax
20 33 percent 4 years ago. We did this because our
21 own investigation turned up over 165 unlicensed
22 parking facilities in the City that we are forced
23 to compete with. We suggested either hiring two
24 auditors full time just to look into our industry

1 or hire an outside auditor who has had fantastic
2 success in cities in LA and Miami. When I say
3 outstanding success, he is pursuing one company
4 the LA for \$25 million in back taxes.

5 We calculated that at least \$5 million more
6 per year could be generated from just the parking
7 industry. Now multiply that by other industries
8 if there was some auditing going on of tax
9 receipts.

10 Councilwoman Quinones-Sanchez' proposal is
11 very questionable Bill because it eliminates the
12 U&O tax for some while doubling it for others.
13 The Bill would focus an additional \$90 million of
14 U&O taxes on roughly 7,000 businesses.

15 Taking my company as an example, currently
16 we pay in the parking industry 100 percent of the
17 taxes on U&O even if we don't lease the space to
18 cars that day. It really creams our industry, the
19 Use and Occupancy tax. Now, in every one of those
20 7,000 businesses needs to lay off only one person,
21 that's an additional 7,000 jobs lost next year. I
22 will tell you that those jobs are not coming back
23 because there are next to zero businesses
24 considering a move to our City. The choice then

1 is do we again punish good businesses who are
2 paying their taxes to help the schools and take
3 the risk of placing their parents out of work?

4 This has -- this City has so much going for
5 it, but we have to end the pattern of yearly
6 surprises with business tax increases that only
7 cause a decline in jobs. We have to adopt
8 policies that create new opportunities and new
9 jobs.

10 Thank you.

11 COUNCILMAN GREENLEE: Thank you. If we
12 could hear from everyone and then we will have
13 questions.

14 MR. SPEAR: I'll be short. My name is
15 Harvey Spear. I am President of E-Z Park and with
16 Robert Zuritsky at the Parking Association. I am
17 also President of HAPCO, which is Homeowners
18 Association.

19 And I agree also that we have to collect
20 from people that are not paying their fair share.
21 HAPCO gave a list also of people that are not
22 paying real estate taxes. We have a meeting with
23 Tom Knudsen to show ways to collect that tax
24 instead of going after the same people.

1 We are supporters of school. My
2 granddaughter is going to be in school in the
3 Philadelphia system in another year. I am a
4 supporter of school. But to put the burden on our
5 industry when we just got raised 33 percent for
6 parking tax increase and we just got hit with a
7 real estate increase, it did not -- my properties
8 that are in the central Philadelphia area, the
9 parking business, was increased not decreased
10 especially the ones around the Convention Center.

11 And also, we now have a storm water tax
12 that we pay, an increase in the U&O tax. If this
13 could be passed onto the consumer, I think it
14 would devastate Center City Philadelphia
15 restaurants. I don't know any end in sight, what
16 we have to charge in parking to make up for all
17 these new taxes that were put in.

18 COUNCILMAN GREENLEE: Thank you. Thank you
19 for your comments.

20 Sir, please identify yourself and proceed.

21 MR. GRELLER: My name is Alex Greller. I
22 work as Area Director with Read Management and
23 Research. I'm here today representing the
24 Building Owners and Management Association of

1 Philadelphia. I'm here in my newly appointed role
2 as Chair.

3 I would like to start off by thanking
4 everyone for the opportunity to present testimony
5 here. I'd also like to thank Councilwoman
6 Quinones-Sanchez and her staff for their open door
7 policy particularly in regards to this Bill and
8 working with our government relations team Don and
9 Rich.

10 We applaud the Councilwoman's vision of
11 thriving City-wide businesses not just in the
12 central business district but also in the
13 commercial corridors, as well. BOMA shares her
14 goal of minimizing the impact of tax burden on
15 locally based companies and employees. There is
16 no doubt that we find ourselves in fiscally
17 challenging times. BOMA recognizes that the
18 Council is facing tremendous pressures not just as
19 it seeks to adopt AVI, but as it struggles to
20 balance funding requests from departments,
21 agencies and the School District all necessary to
22 provide the services that will meet the needs of
23 those who live and work in our great city.

24 As part of the regional business community,

1 BOMA visions itself as a partner with Council and
2 with other groups throughout the City as we lay
3 the groundwork for a bold and creative future. In
4 order to turn that future into a present reality,
5 however, our current trajectory must be changed.
6 A future riddled with continue job erosion is not
7 a path that BOMA envisions.

8 Let us be clear at this point that U&O tax
9 does not directly impact building owners or BOMA
10 members. In other words, the U&O tax is not
11 levied against the buildings located within the
12 City of Philadelphia; rather, the U&O tax is
13 levied against the companies and businesses that
14 lease and occupy space in those buildings. The
15 very companies and businesses that provide
16 employment to the City and regional residents that
17 make the City what it is today.

18 This taxpayer class is grossly
19 underrepresented in this process. BOMA is here
20 today to voice our collective concerns. We are
21 here on behalf of the tenants which occupy our
22 member buildings and which are the economic engine
23 of our collective success.

24 Most importantly, our member buildings are

1 home to over 6,200 businesses of various sizes.
2 They range from a million square feet all the way
3 down to the 200-square foot lobby newsstand which
4 is owned and operated by a sole proprietor. Our
5 tenants are not big businesses. In fact, our data
6 suggests that the average tenant comprises
7 approximately 5,000 square feet. They are small
8 businesses including small law firms, accounting
9 firms, surface organizations, nonprofit
10 associations, entrepreneurs and retail
11 establishments including restaurants and fast food
12 operators.

13 Based upon a cross section of the member
14 buildings, the U&O rate proposed in this Bill
15 would represent an increase in excess of \$0.50 per
16 square foot, a medium 25 percent increase to our
17 tenants. This is on the heels of last year's
18 \$40 million increase.

19 BOMA's position is that the City cannot tax
20 its way out of the current fiscal predicament. To
21 raise the U&O tax will negatively impact those
22 very companies and businesses that are the heart
23 and soul of Philadelphia, not just in Center City
24 but throughout all the commercial corridors and

1 neighborhoods, as well. A U&O tax increase, one
2 more excuse for locally based businesses to hire
3 fewer employees or worst still to move out of the
4 city altogether. Other localities continue to
5 aggressively challenge Philadelphia for our
6 businesses.

7 From BOMA's perspective, just one job lost
8 in the City is one job too many. Over the past 40
9 years Philadelphia has lost over 230,000 jobs.
10 While this current body did not cause the job
11 losses of the past, you have an opportunity to
12 change the trajectory. You have an opportunity to
13 create an environment in which the neighborhoods
14 in Center City alike can flourish. You have an
15 opportunity to send a message that Philadelphia is
16 open for business.

17 You have an opportunity to ensure that
18 every resident of this City who wants a job can
19 find a job, not by mandates, not by attempting to
20 tax our way out of a fiscal crisis, but by
21 incentivizing companies, businesses and
22 entrepreneurs to locate here and hire local
23 talent. You have an opportunity to make a
24 difference. There is no better social program

1 than a good, solid, well-paying job.

2 There are additional points here which are
3 in the testimony. And I will just skip over in
4 the interest of time. But if I can, in summary
5 just ask that please, let's work together to find
6 a solution that benefits the entire City of
7 Philadelphia. Taxing moveable assets, such as our
8 tenants, is not the way to proceed.

9 In the meantime, insofar as U&O taxes are
10 concerned, City Council should adopt the lowest
11 rate possible ensuring a revenue neutral position.

12 I thank you all very much for your time
13 today.

14 COUNCILMAN GREEN: Thank you to the panel.
15 I just have one question that really is would you
16 support this Bill on a revenue neutral basis that
17 provides a \$2,000 exemption and shifts the burden
18 away from small businesses to the larger
19 facilities as the Administration testified they
20 would be in favor of?

21 MR. ZURITSKY: So, keeping the rate as
22 approximately the 9.2 percent and then I think it
23 was --

24 COUNCILMAN GREEN: It would be a 1.13 rate

1 on School District side only.

2 MR. ZURITSKY: We discussed that, as well.
3 And \$2,000 seemed like a very large amount. It
4 seems like that means that they would be paying
5 zero for Use and Occupancy tax, which doesn't seem
6 totally fair. But if that was the conclusion of,
7 you know, if it wasn't going to be a 1.76 percent
8 rate, I would definitely see supporting that.

9 COUNCILMAN GREEN: I am just asking because
10 the Administration testified that they would favor
11 that. And I just wanted to know if you agree or
12 disagree with the Administration?

13 MR. ZURITSKY: Like an exemption for small
14 business.

15 COUNCILMAN GREEN: The \$2,000 exemption,
16 revenue neutral rate to pay for that.

17 MR. ZURITSKY: A 1.13 rate, I think -- I am
18 talking for me, just for me --

19 COUNCILMAN GREEN: That's fine.

20 MR. ZURITSKY: Something reasonable.

21 MR. SPEAR: I think what you have to
22 understand we pay 100 percent of the U&O tax.

23 COUNCILMAN GREEN: No is an acceptable
24 answer. I am just --

1 MR. SPEAR: I'm saying, I would definitely
2 not.

3 COUNCILMAN GREEN: Okay.

4 MR. SPEAR: Because we would like to see
5 split fairly. I mean, we pay 100 percent where an
6 office building splits it with 400 tenants.

7 COUNCILMAN GREEN: Whatever the answer is,
8 I am just asking the question.

9 MR. SPEAR: Yeah. I think it would hurt
10 us.

11 COUNCILMAN GREEN: You do not support the
12 Administration's position either? You are for
13 only the Bill as introduced by the Administration
14 with a 0.92 rate?

15 MR. ZURITSKY: That is what we would
16 prefer.

17 COUNCILMAN GREEN: BOMA, do you have a
18 position on that?

19 MR. GRELLER: We would support the lowest
20 possible tax rate to encourage and promote job
21 growth.

22 - - -

23 (Murmurings and shouts from audience.)

24 COUNCILMAN GREEN: Okay. So -- excuse me.

1 Order please. Thank you. Thank you.

2 Councilman Goode.

3 COUNCILMAN GOODE: Thank you, Mr. Chairman.

4 This question is for the entire panel.

5 You heard my discussion with the Finance
6 Director about the Administration's tax reform
7 strategy. Seems to conform with the ideas that
8 you have expressed here that we should move away
9 from mobile taxes like business and wage taxes and
10 rely more upon property taxes. We have already
11 mentioned that within the Administration's Five
12 Year Plan business taxes will go down, wage taxes
13 will go down, the sales tax will go down. In
14 fact, the number for that is about \$320 million in
15 business and wage tax cuts within the Five Year
16 Financial Plan.

17 My question to you is, is that reasonable?
18 Should it be more? What, in fact, are you asking
19 for?

20 You talk about words let's get on the right
21 trajectory. You talk about all the problems of
22 the past four or five years. We have a plan
23 moving forward. The plan moving forward does
24 include business and wage tax cuts which you seem

1 not to acknowledge in your testimony for whatever
2 reason. You are not presenting a clear picture.

3 Exactly what do you want in terms of
4 business and wage tax cuts? Just be clear about
5 it.

6 MR. ZURITSKY: You are talking about a
7 comprehensive plan to change the way that we tax
8 businesses and real estate going forward. All I
9 know is that New York, Boston and Washington have
10 all added jobs in the last ten years.

11 COUNCILMAN GOODE: My question was --

12 MR. ZURITSKY: I am going to answer your
13 question if you let me.

14 COUNCILMAN GOODE: Go ahead.

15 MR. ZURITSKY: In the last ten years they
16 have added jobs and we have lost 27 percent of our
17 jobs in that same exact period of time. The only
18 difference, to my understanding, is the way that
19 we are taxing businesses. We are taxing jobs
20 instead of taxing real estate. If there was a
21 comprehensive change, this City -- I believe that
22 this City --

23 COUNCILMAN GOODE: You're not answering my
24 question. My question -- I am asking Mr. Zuritsky

1 first.

2 My question is, what is your specific
3 proposal in terms of business and wage tax cuts?
4 There are business and wage tax cuts already
5 identified within the Five Year Plan. They amount
6 to \$320 million. If that is not what you want,
7 then what do you want?

8 MR. ZURITSKY: I am not in a position -- I
9 would love to have this debate and have more
10 statistics and sit down and hammer out a really
11 comprehensive plan. I agree with you.

12 COUNCILMAN GOODE: But your testimony was
13 not in the context of those \$320 million in tax
14 cuts, was it.

15 MR. ZURITSKY: No.

16 COUNCILMAN GOODE: Okay. Thank you.
17 That's all I wanted to be clear about.

18 MR. ZURITSKY: I don't understand your
19 question. Sorry.

20 COUNCILMAN GOODE: My question -- let me
21 make it clear for you. Were you aware that there
22 were \$320 million worth of business and wage tax
23 cuts in the Five Year Plan?

24 MR. ZURITSKY: Going forward?

1 COUNCILMAN GOODE: Yes. Were you aware of
2 it?

3 MR. ZURITSKY: Yeah. Yeah. I read that.

4 COUNCILMAN GOODE: Okay. So, was your
5 testimony in that context? The fact that there
6 was going to be \$320 million in business and wage
7 tax cuts?

8 MR. ZURITSKY: It's not enough to make us
9 competitive.

10 - - -

11 (Audience members boo and murmur.)

12 - - -

13 COUNCILMAN GOODE: My question -- now you
14 seem to understand my question. My question was
15 how much do you want in terms --

16 MR. ZURITSKY: I can't answer that. It's
17 again a total restructuring of the way that we tax
18 businesses.

19 COUNCILMAN GOODE: I understand that.

20 MR. ZURITSKY: So, I can't answer that.

21 COUNCILMAN GOODE: I understand that.

22 MR. ZURITSKY: I'm not a student of --

23 COUNCILMAN GOODE: I already explained it
24 for the record. It's already been explained for

1 the record several times what the strategy should
2 be. If we are all looking at employing that
3 strategy, I believe your answer to my question is
4 you don't know. But 32 --

5 MR. ZURITSKY: Not it's not --

6 COUNCILMAN GOODE: But \$320 million in
7 business wage tax cut is not enough. Is that your
8 testimony.

9 MR. ZURITSKY: Yes.

10 COUNCILMAN GREEN: That's also my
11 testimony, Councilmember. I think the question --
12 I think the question here is really given the
13 current tax structure and the Five Year Plan, is
14 your testimony the same? Yes.

15 MR. ZURITSKY: Yes. Absolutely.

16 COUNCILMAN GREEN: You want a 0.92 rate.

17 MR. ZURITSKY: Yes.

18 COUNCILMAN GREEN: For U&O. Thank you.

19 COUNCILMAN GOODE: And \$320 million in
20 business and tax wage cuts.

21 COUNCILMAN GREEN: Yes. In the context of
22 everything in the Five Year Plan, your testimony
23 remains the same.

24 MR. ZURITSKY: Yes.

1 COUNCILMAN GOODE: That wasn't my question,
2 Mr. Chair. My question was, how much do they want
3 in business and wage tax cuts.

4 COUNCILMAN GREEN: And I don't think that's
5 a fair question to ask someone here who's here --

6 COUNCILMAN GOODE: I can ask a question I
7 want to ask. You can elect to have him answer my
8 question.

9 COUNCILMAN GREEN: You certainly may ask
10 any question you want. My point -- my simple
11 point here is that we are the experts. And you
12 certainly are an expert in the area of taxation in
13 the City of Philadelphia. We have people here who
14 have come to testify on both sides of an issue.

15 COUNCILMAN GOODE: And you can allow him to
16 answer the question.

17 COUNCILMAN GREEN: And he did answer the
18 question.

19 COUNCILMAN GOODE: I am asking the other
20 two now.

21 COUNCILMAN GREEN: Excuse me,
22 Councilmember. I will finish my statement.

23 COUNCILMAN GOODE: Go ahead.

24 COUNCILMAN GREEN: Thank you.

1 We have people here on both sides of the
2 issue. And we should treat everybody on each side
3 of the issue with the same courtesy regardless of
4 whether or not we agree with their testimony.

5 Mr. Spear.

6 AUDIENCE MEMBER: Don't our children
7 deserve a fair education?

8 COUNCILMAN GREEN: Excuse me. Order
9 please.

10 COUNCILMAN GOODE: Treat them with respect,
11 too.

12 MR. SPEAR: As I said, I'm for the children
13 and I'm for the schools. I just don't want to see
14 the burden put on a single industry. And I think
15 that people have to understand, this is a tenant's
16 tax. You are not taxing the landlord who --

17 COUNCILMAN GOODE: Not the question. The
18 question is --

19 MR. SPEAR: I do feel that -- I don't have
20 enough facts to answer you whether 320 million is
21 enough. I just feel we need to help our schools.
22 I feel that putting the burden on a small factor
23 of the business community, the tenants, is the
24 wrong way to do it.

1 COUNCILMAN GOODE: The question was, there
2 are \$320 million in business wage tax cuts slated
3 within the Five Year Plan. Did you take that into
4 consideration as you gave your testimony? Is that
5 enough? If not, what level of business and wage
6 tax cuts are you advocating for?

7 MR. SPEAR: I have to have more facts. As
8 far as we are concerned, whatever you can do to
9 collect the taxes from illegal businesses and from
10 illegal taxpayers and people who are not paying --

11 COUNCILMAN GOODE: But you want at least
12 that \$320 million in tax cuts and more?

13 MR. SPEAR: Absolutely. Absolutely.

14 COUNCILMAN GREEN: Thank you.

15 MR. SPEAR: I don't know if it's enough. I
16 don't have the facts.

17 COUNCILMAN GREEN: Thank you, Mr. Spear.

18 MR. GRELLER: Councilman Goode, I am not
19 prepared to give you an exact answer as far as the
20 specific value. But I will say that my testimony
21 remains unchanged in light of your comments.

22 COUNCILMAN GOODE: But you want at least
23 \$320 million in business and wage tax cuts?

24 MR. GRELLER: To echo their comments, we

1 want to reduce business taxes to attract business
2 and promote job growth.

3 COUNCILMAN GOODE: I get all that. But you
4 want at least \$320 million in business and wage
5 tax cuts.

6 MR. GRELLER: I don't have enough
7 information to give you an answer on that, sir.

8 COUNCILMAN GOODE: But there are already
9 \$320 million within the plan.

10 MR. GRELLER: I understand. I heard your
11 testimony. I am just not prepared to give you a
12 value, an answer to that.

13 COUNCILMAN GOODE: But you said your
14 testimony would not change.

15 MR. GRELLER: That's correct.

16 COUNCILMAN GOODE: Does your testimony
17 acknowledge that there are \$320 million in
18 business and wage tax cuts.

19 MR. GRELLER: Yes. It acknowledges what --

20 COUNCILMAN GOODE: So you want at least
21 \$320 million in business and wage tax cuts; is
22 that correct?

23 MR. GRELLER: I am not prepared to give an
24 answer.

1 COUNCILMAN GOODE: Thank you, Mr. Chair.

2 COUNCILMAN GREEN: Thank you. Any further
3 questions for members of this panel?

4 COUNCILWOMAN QUINONES-SANCHEZ: Me.

5 COUNCILMAN GREEN: Thank you for your
6 testimony.

7 Excuse me, gentleman. I'm sorry. I
8 apologize. Councilmember Sanchez has a few
9 questions.

10 COUNCILWOMAN QUINONES-SANCHEZ: I want to
11 make sure that it is clear. And if you don't have
12 a copy of this chart, we will make it available to
13 you.

14 In the earlier testimony with Rob Dubow we
15 went through a series of how the Mayor's proposal
16 actually results in an 82 percent of businesses
17 getting increase versus 31 percent. And so I want
18 to kind of make sure that you have this
19 comparison. But I did want to say one thing, and
20 this is not necessarily a question because I know
21 the Chair wants to move along. And he's indulged
22 us in this very worthy conversation.

23 I think the best thing that has come out of
24 this debate as we move to actual value is that

1 there needs to be a broader discussion about the
2 taxation and how we tax in the City of
3 Philadelphia. I think the attempt of this Bill is
4 to be as progressive as possible given the tools
5 that we have.

6 And so one of the things is -- and I had to
7 remind most of our guests and we will continue to
8 have this discussion. I think, you know, it is
9 incumbent on us and Council to learn when we make
10 choices, we make choices around property tax
11 exemptions. We made choices around tax abatement.
12 We make choices around KOZs. We make choices
13 every single day around how do we subsidize, how
14 do we mitigate the cost of doing business in the
15 City of Philadelphia.

16 And I think the one thing that has come out
17 of this discussion is that both from the business
18 community and from the Council community there
19 needs to be a broader dialogue sector by sector
20 around our tax policy. And I want to thank all of
21 the gentlemen who have been again very
22 forthcoming. And I will continue to have that
23 broader debate. Before us, as I mentioned to them
24 before, is the best of the not-so-nice choices to

1 make.

2 I did want to ask them, how did they feel
3 about the cigarette and liquor-by-the-drink tax?
4 I think that's what Councilwoman Reynolds-Brown
5 was going to put in her thing. I want to ask how
6 they felt about those taxes as a business
7 community?

8 COUNCILMAN GREEN: Gentlemen?

9 MR. ZURITSKY: There was a comment earlier
10 that you are only collecting 40 percent of the
11 drink tax. This is the same thing with our
12 industry. The parking tax, we think there is so
13 much money out there if somebody were checking.
14 And if Councilman Goode, if his fire was in the
15 Revenue Department, I think that this City would
16 not have the troubles that it has. Because there
17 has not been any energy -- there's been no one
18 going out and checking the businesses. It's
19 disgraceful. It's not fair to the people who are
20 paying their taxes to just keep raising taxes on
21 the people that pay. It's disruptive,
22 self-disruptive for the City.

23 I'm not sure --

24 COUNCILMAN GREEN: Thank you.

1 MR. ZURITSKY: -- just raising the tax and
2 not collecting it, what does that do. I'm not
3 sure.

4 MR. SPEAR: If it's okay for me to speak,
5 Mr. Chairman?

6 COUNCILMAN GREEN: If you have an answer to
7 that question. If you don't have an answer to
8 that question, that's okay.

9 MR. SPEAR: I am the head in Old City I'm a
10 former Chairman and Vice Chairman of the Old City
11 District. I am the head of the Clean and Safe,
12 which includes the Liquor Committee. We are also
13 asking for enforcement. We want people to come
14 out. L&I doesn't come out at night. People know
15 this.

16 There is so much money to be collected by
17 the liquor-by-the-drink tax. And as we said, we
18 gave a book of illegal parking lots and money to
19 be collected in almost every industry rather than
20 go over after the same well. You can't keep going
21 to the same well until it runs dry.

22 COUNCILMAN GREEN: Thank you.

23 MR. GRELLER: I'm sorry. I'm just not
24 prepared to comment on that tax.

1 COUNCILMAN GREEN: Thank you very much.
2 Thank you for your testimony. We will call Panel
3 Four, Robert Wonderling -- Robert Wonderling,
4 Steven Bradley, Mario and Al Taubenberger.

5 - - -

6 (Witnesses approach table.)

7 - - -

8 COUNCILMAN GREEN: Mr. Wonderling, if you
9 would please begin. If you have written
10 testimony, if you would -- all of you would kindly
11 summarize it to the extent you can and keep your
12 comments focused on the Bill that we are
13 discussing. Thank you.

14 MR. WONDERLING: Thank you, Mr. Chairman.
15 Before we talk about the Bill at hand, I really
16 want to thank the individual members of this
17 Committee, the entire legislative body here in the
18 City of Philadelphia, Council President Clarke for
19 the thoughtful condolence resolution that was
20 unanimously approved in Council last Thursday in
21 the memory of our great colleague, and I know
22 friend to all of you, the late Joseph W. Mahoney,
23 Junior.

24 Joe thought very highly of the work as we

1 all do, that you do and this institution. And in
2 a moment of personal privilege, I must say it's a
3 bit awkward being here today without Joe.

4 We really want to thank the Council
5 President, Chairman Green, Councilwoman Sanchez
6 for providing us this opportunity to discuss the
7 legislation today. I must say at the outset,
8 though, we can not provide a technical response to
9 the proposed amendment that would adjust the rate
10 down from the Bill as it's currently proposed.

11 We really have applauded this Council over
12 the last several months that has proposed a series
13 of measures to generate additional revenue for the
14 City of Philadelphia without raising taxes. In
15 February, this Council introduced a measure to
16 examine how the City collects delinquent taxes,
17 been a lot of conversation about that so far.
18 This organization, our Chambers of Commerce,
19 testified in support of that particular
20 initiative.

21 Council President Clarke has introduced a
22 bill to create a new Chief Revenue Generation
23 Officer for the City of Philadelphia to seek
24 innovative ways to raise revenue again without

1 raising taxes. Our organization support this idea
2 as well as the Mayor's appointment of Tom Knudsen
3 to the post of Chief Revenue Collection Officer.

4 Our organization also testified earlier
5 this spring in support of the Council President's
6 proposal to establish a competitive plan for
7 advertising on City property to generate millions
8 of dollars for vital services again without
9 raising taxes.

10 Now, these proposals were all supported on
11 their merits. They have earned our support
12 particularly as stated by PICA and verified that
13 there have been tax increases totaling
14 approximately \$275 million over the last four
15 years. Been a sales tax increase, property tax
16 increase, parking tax increase and, of course,
17 last years 19 percent increase in Use and
18 Occupancy tax to help the Philadelphia School
19 District. It's having a chilling effect. We're
20 the only major city in America that has lost jobs
21 during the last several years.

22 Now, I think it's important to state for
23 the record today the commitment of the Greater
24 Philadelphia Chamber of Commerce and the broader

1 business community to the role of public education
2 in the City. It is one of our highest priority
3 goals. They match our deeds -- our words with our
4 deeds.

5 This year is the ninth year in which we are
6 continuing to work through with private resources,
7 30 percent of the elementary schools in the City
8 with our "Read To Me" early literacy program where
9 we are working with principals, teachers, parents
10 and instruction materials and support to encourage
11 early literacy. We are the largest private
12 contractor as part of the Mayor's Summer Jobs
13 Program. As our members with their revenues and
14 their support will finance this year close to
15 1,200 summer internships paid jobs in this
16 community for Philadelphia high school juniors,
17 seniors and recent graduates.

18 I had the recent privilege representing the
19 Business and Civic Community to be part of the
20 search team that brought us Dr. William Hite as
21 our Superintendent of Schools that we strongly
22 support Dr. Hite.

23 Last year at this time, I personally and
24 members of the Greater Philadelphia Commerce

1 worked on a bipartisan basis and particularly we
2 worked with the majorities in Harrisburg to seek
3 and all we had the approval of the \$300 million
4 temporary financial plan that ensured that the
5 School District and the schools would open during
6 the current school year. We think there is
7 nothing more important than giving every child in
8 Philadelphia a quality education. We want to help
9 them achieve this to the fullest.

10 We also have a core mission. And it's
11 about small enterprises, small organizations.
12 80 percent of our members have 100 employees or
13 less. Many of those are tenants in office
14 buildings. We also have close to 600 very small
15 not-for-profit members that are tenants in office
16 buildings particularly in Downtown. So, here we
17 are. And we really do appreciate the open door
18 policy that Councilwoman Sanchez has afforded us
19 on her current proposal. We hope we will be able
20 to continue that discussion.

21 As the Bill is currently presented, we can
22 not support it at this time. We believe it's just
23 really, when you consider the broad public policy
24 issues as it relates to the future of our

1 children, the public education system will
2 disproportionately impact a very, very narrow
3 slice of our citizenry. Specifically, we mean
4 building tenants, the small businesses, the small
5 and nonprofits that are in those buildings that
6 will be most directly by additional increase in
7 the U&O tax.

8 We think that there is opportunity. And
9 we're bullied by the fact that at least during
10 this hearing that Councilwoman Sanchez is talking
11 about perhaps further exemptions. We would like
12 to continue those conversations. But again as the
13 Bill is written at this time, we are in
14 opposition.

15 Yesterday Mayor Nutter, as we all been
16 discussing, introduced a series of measures to
17 generate additional \$95 million in revenue for the
18 schools. He specifically noted yesterday that
19 both residential property owners, commercial
20 property owners and business taxpayers have paid
21 through a series of tax increases in recent years
22 to help the schools. It was the wrong direction
23 to take again this year. We agree.

24 However, and this is a key point which I

1 think several Members of this Committee raised
2 earlier today, we stand ready to work with you on
3 alternatives to this proposed U&O tax. We stand
4 ready to work with you to develop a comprehensive
5 and multifaceted plan to fund the schools so that
6 we don't move into a very difficult financial
7 situation later this system.

8 We will work with you to gain support and
9 support for the Mayor's proposals in Harrisburg.
10 This Chamber has set a precedent previously on
11 those legislative initiatives as it relates to
12 those particular enabling rates on specific taxes.
13 We will work with you on that. We stand committed
14 to work in a collaborative fashion to solve the
15 problem.

16 At the same time, and as I conclude at this
17 time and as the Bill as proposed, not only is it
18 negatively impacted disproportionate share of
19 citizens, it also once again puts the business
20 community of carrying the sole burden of working
21 through the issues of adequate and appropriate
22 funding for our public schools.

23 Thank you.

24 COUNCILMAN GREEN: Thank you. Mr. Bradley.

1 MR. BRADLEY: Good morning. My name is
2 Steven Bradley. I'm Chairman of the
3 African-American Chamber of Commerce. Also, I am
4 a business owner here in the City of Philadelphia.
5 My firm is Bradley and Bradley. We are commercial
6 insurance broker.

7 We stand in support of Greater Philadelphia
8 Chamber of Commerce opposing the Bill the way it's
9 currently written for the reasons that were
10 previously stated. We have been working in
11 collaboration with the Greater Philadelphia
12 chamber and Hispanic in the northeast chamber to
13 work together as a coalition to pose any bills
14 that would increase the Use and Occupancy tax as
15 currently proposed.

16 We support 100 percent public education
17 here in the City of Philadelphia. We are willing
18 to do as much as possible to invest in our
19 schools, but we don't think the burden should fall
20 on the business community.

21 Thank you very much.

22 COUNCILMAN GREEN: Thank you.

23 Mr. Taubenberger.

24 MR. TAUBENBERGER: Yes. Al Taubenberger,

1 President of Northeast Philadelphia Chamber of
2 Commerce representing about 900 businesses in the
3 Greater Northeast Philadelphia region.

4 I couldn't agree more with Mr. Bradley and
5 Mr. Wonderling in our desire to be of help to the
6 Philadelphia public schools. My son attends
7 Philadelphia public school. My wife is a former
8 public school teacher. And I am a product of the
9 Philadelphia public school's graduating Northeast
10 High in 1971.

11 The fact of the matter is, though, once
12 again going after the business community is so
13 very, very difficult in this time of highly
14 competitive area. Meaning, that many, many small
15 businesses can easily go to the suburban areas.
16 They can go out of state. What you are doing here
17 is essentially stifling future growth of small
18 business. And these are the people that need to
19 pay the tax dollars in the long run to support a
20 school system.

21 There was a line when I was walking here to
22 testify this morning. There were several hundred
23 people in the line across the street at Municipal
24 Services Building. I am an inquisitive sort of

1 guy. I asked them, what are you in line for.

2 It's a job fair, to register for a job fair.

3 There had to be over 500 people in that line.

4 People in the City are hungry and interested in
5 working, so that means quite a bit.

6 One last case in point, several years ago
7 Teva was going to come to Northeast Philadelphia,
8 a large pharmaceutical company. Through great
9 fanfare and applause, the Congressman was here and
10 the State Representative delegation was there,
11 members of Council, the Mayor. And, of course,
12 that would have represented 300 more jobs at least
13 to the City of Philadelphia.

14 During that same time period, three other
15 businesses, small as they may be -- Bruce Beaton
16 Association, which used to be across the street
17 and then in Frankford. They left the City of
18 Philadelphia and now in Southampton. Letterby
19 Mailing House, a woman-owned minority business
20 started literally in the basement, moved down to
21 Bensalem; and Standard Digital, a copying company
22 that's been in the City of Philadelphia for
23 generations are now also in Bucks County. And
24 Teva didn't come either.

1 This is where we are hurting with all the
2 discussion on taxes and the increases that come
3 with that. People need to go to work. They want
4 to have the job opportunities, but Philadelphia
5 has to be in a competitive position to bring those
6 businesses here. We are not. And we are losing
7 that. That means a great deal to the future of
8 this city and our children.

9 We are in opposition to this Bill.

10 COUNCILMAN GREEN: Councilmember Greenlee.

11 COUNCILMAN GREENLEE: Thank you,
12 Mr. Chairman. Good afternoon to all three of you.
13 I guess this question goes to all of you because
14 you all raised the issue of small business.

15 It was brought out early in the hearing
16 that small businesses would actually benefit from
17 this Bill and the Administration agreed with that
18 position. That the burden, if you will, of this
19 Bill would be on the larger businesses that also
20 got a much more significant cut. Since you all
21 talked about small businesses, it would seem to me
22 that those small businesses are being helped by
23 this Bill.

24 I am a little confused why you are opposed

1 to it.

2 MR. TAUBENBERGER: If I could, Council.

3 Thank you for the question. Our but, it stands to
4 fall on the support from the large business --

5 - - -

6 (Comment yelled out from the audience.)

7 - - -

8 COUNCILMAN GREENLEE: You can talk to us.

9 MR. TAUBENBERGER: The fact of the matter
10 is, we also have to address the concern of big
11 business. Members will pay over \$1 million more
12 in taxes. It's a significant problem. We have a
13 PR problem.

14 Councilmen, if you want to start a business
15 and you talk -- you have a plan, whatever the
16 business may be. You want to talk to an
17 accountant and say this is my plan and what I want
18 to do, I would have to say 95 percent of the
19 accountants will urge you, for tax purposes, to
20 put that business on the other side of City Line
21 Avenue or on the other side of the Delaware River
22 or on the other side of county line between
23 Philadelphia and Bucks County.

24 One last point in this, there is a reason

1 when you leave Northeast Philadelphia that
2 Bensalem has a sign that says Welcome To Business
3 Friendly Bensalem.

4 MR. BRADLEY: I just wanted to expand on
5 what he said, perception is reality. The
6 perception of tax burden Philadelphia, that
7 perception causes big business not to do business
8 with small firms. And our small firms are trying
9 to grow and develop. We don't want that burden on
10 the corporations because they do less business
11 with the smaller firms.

12 I think perception -- trying to change that
13 perception of being un-business friendly is not
14 something we want to continue to have in
15 Philadelphia.

16 MR. WONDERLING: I also think it's
17 important to point out, which again we applaud
18 Councilwoman Sanchez for her leadership and the
19 policy motivation for this proposed tax increase
20 in the first place. That is to have it be a
21 portion of and not the total of a financial
22 workout for the Philadelphia School District to
23 avoid receivership later this summer.

24 A contribution of local share which this is

1 part of, Mayor has a proposal that we are sorting
2 out, estimating \$60 million. A request that we
3 support, the Commonwealth of Pennsylvania, to the
4 tune of \$120 million and approximately
5 \$113 million in give backs and other labor
6 management improvements to the School District.
7 That then as we have been told and verified by the
8 School Reform Commission puts us in a better place
9 in terms of a fiscal workout for the School
10 District.

11 What we end up having, and we applaud the
12 Councilwoman's notion of exemption for smaller
13 enterprises in the commercial corridors. As I
14 said in my testimony, open the further
15 conversation or further exemptions because what we
16 end up with in this proposal is once again picking
17 winners and losers. And what we want, what we
18 want is not only a comprehensive tax reform
19 conversation, but in the very short term a
20 comprehensive funding proposal that is viable and
21 is executed for the schools.

22 COUNCILMAN GREENLEE: If I could just
23 finish. I wouldn't disagree with that statement,
24 Mr. Wonderling. The only thing I would say,

1 Mr. Taubenberger and Mr. Bradley, they used the
2 words PR and perception and I get that. But the
3 School -- the kids problem out in the schools
4 isn't a PR or perception. It's reality.

5 And we don't have a lot of time -- the long
6 range issue that you are talking about,
7 Mr. Wonderling, and I certainly agree with, we are
8 not real long range right now. We have to make a
9 decision pretty quickly. As I said very early in
10 hearing, at least this is in our ballpark. It's
11 not up in Harrisburg. We are not trying to
12 convince people.

13 I am glad to hear you do support the
14 initiatives in Harrisburg.

15 MR. WONDERLING: Absolutely.

16 COUNCILMAN GREENLEE: The cigarette tax and
17 the liquor tax.

18 MR. BRADLEY: Yes.

19 MR. TAUBENBERGER: I'd like to add to that,
20 as well. It's also the collection of liquor tax.

21 I'm going to be very direct here. When you
22 hear and you sit back there and you have the
23 Finance Director of the City of Philadelphia can't
24 tell you what percentage of tax is being

1 collected, that's not good. To continue to raise
2 taxes on those that already paying, how about
3 collecting those that haven't paid at all. That's
4 the law.

5 COUNCILMAN GREENLEE: Okay. I could go on,
6 but thank you, Mr. Chair.

7 COUNCILMAN GREEN: Thank you. I think
8 Councilmember Greenlee was -- I don't know if he
9 was getting to this point or not.

10 But my question would be, do you support
11 the Administration's position on this Bill which
12 is that you would support it if it were revenue
13 neutral and assisting small businesses and
14 decreasing the benefit to large businesses of the
15 shift to AVI?

16 MR. WONDERLING: Yes.

17 COUNCILMAN GREEN: Thank you.

18 MR. TAUBENBERGER: Yes.

19 MR. BRADLEY: Yes.

20 COUNCILMAN GREEN: Councilmember Goode.

21 COUNCILMAN GOODE: Thank you, Mr. Chairman.

22 We already had a discussion here today
23 about comprehensive tax reform, tax reform
24 strategies to move away from mobile taxes, the

1 \$320 million in business and wage tax cuts and
2 Five Year Plan whether that is enough. But to
3 more specifically deal with this issue from the
4 perspective of jobs commission.

5 Each of your organizations were
6 representative at Jobs Commission. The Greater
7 Philadelphia Chamber was represented very well.
8 The other organizations were represented by you
9 two gentleman. So, you were there. I am sure you
10 are aware of the recommendations.

11 For the record, what exactly did the Jobs
12 Commission recommend in terms of business and wage
13 tax cuts moving forward? And what was the
14 strategy that the Jobs Commission recommended?

15 MR. BRADLEY: I mean, it was my
16 understanding the whole comprehensive tax reform.
17 That was one of the items that we discussed.

18 COUNCILMAN GOODE: Mr. Taubenberg.

19 MR. TAUBENBERGER: My recollection, I'd
20 rather have the whole plan in front of me and we
21 can discuss this. But let me say --

22 COUNCILMAN GOODE: I have it in front of
23 me --

24 MR. TAUBENBERGER: If I can have the floor

1 here for just a second.

2 COUNCILMAN GOODE: If you are going to
3 answer the question, you can have the floor.

4 MR. TAUBENBERGER: What's that?

5 COUNCILMAN GOODE: If you're going to
6 answer the question, you can have the floor. If
7 not, I would prefer you answer the question.

8 MR. TAUBENBERGER: I am going to answer the
9 question.

10 COUNCILMAN GOODE: Go ahead.

11 MR. TAUBENBERGER: I need a moment to do
12 so. I got to come up for air here.

13 My point is the way I saw the Jobs
14 Commission was for tax reform would be of benefit
15 for increasing jobs.

16 COUNCILMAN GOODE: Jobs Commission had a
17 specific recommendation. It was Recommendation
18 No. 11. Either you know what the recommendation
19 was or you don't.

20 MR. TAUBENBERGER: Well, if it's a test on
21 whether I know the actual, you know, verse of
22 Recommendation 11, I failed the test. But let me
23 say this --

24 COUNCILMAN GOODE: Listen, at different

1 points we are going to learn how to have a better
2 sense of communication.

3 MR. TAUBENBERGER: Okay.

4 COUNCILMAN GOODE: Sometimes we are going
5 to disagree.

6 MR. TAUBENBERGER: I understand.

7 COUNCILMAN GOODE: Sometimes we will
8 disagree in a disagreeable way and for a real
9 reason. You come before Council and you testify
10 don't keep raising businesses taxes.

11 MR. TAUBENBERGER: That is correct.
12 Doesn't do anything.

13 COUNCILMAN GOODE: Then there are
14 \$320 million in business wage tax cuts in the Five
15 Year Plan. You don't comment on that. I am sure
16 you know what you actually want from the business
17 tax cuts.

18 When you went to the Jobs Commission, what
19 was your goal in terms of business tax cuts to
20 create jobs? What do you think was accomplished,
21 and what was the recommendation?

22 Since you come here giving expert
23 testimony, what is your plan to create jobs in
24 terms of business tax structure?

1 MR. TAUBENBERGER: First of all, you have
2 to lower taxes. You refer many times over to the
3 City plan, the long range plan. That's great.
4 You know, that's a plan. That's not the law.
5 What we're talking about now --

6 COUNCILMAN GOODE: It is the law. All the
7 law is to lower business tax has been passed
8 already. The \$660 million worth of business tax
9 cuts are already law.

10 MR. TAUBENBERGER: That's law?

11 COUNCILMAN GOODE: It's law.

12 MR. TAUBENBERGER: Not another plan that's
13 floated around up in the cloud?

14 COUNCILMAN GOODE: It's law which was
15 discussed thoroughly in the Jobs Commission
16 meetings.

17 MR. TAUBENBERGER: Okay.

18 COUNCILMAN GOODE: Let me tell you what the
19 plan was. The plan was to --

20 MR. TAUBENBERGER: When does that take
21 effect, this tax cut?

22 COUNCILMAN GOODE: It takes several
23 different tax cuts that take effect incrementally.

24 MR. TAUBENBERGER: First one and when?

1 COUNCILMAN GOODE: Are you here to answer
2 questions?

3 MR. TAUBENBERGER: I'm answering questions.
4 But some of the things you're asking is a
5 discussion.

6 COUNCILMAN GOODE: I can tell you the
7 hundred thousand dollar exemption --

8 MR. TAUBENBERGER: Councilman --

9 COUNCILMAN GOODE: I can tell you. But I
10 gave a lot of people education during the Jobs
11 Commission hearings and meetings you didn't show
12 up to. Mr. Bradley can you tell that we discussed
13 this fully.

14 MR. TAUBENBERGER: You keep attendance?
15 Should I call you professor?

16 COUNCILMAN GOODE: You don't have to call
17 me professor. You can call me an active
18 participant in Jobs Commission.

19 MR. TAUBENBERGER: Can I end it on one
20 note?

21 COUNCILMAN GOODE: No. You can't end it.
22 You came to testify. I'm going to ask questions.

23 No. No. No. Let me tell you where I am
24 getting to. The particular recommendation of the

1 Jobs Commission with regard to business and wage
2 taxes was that Council should come up with a long
3 term schedule and stick to it.

4 MR. TAUBENBERGER: That's a plan.

5 COUNCILMAN GOODE: That in order to achieve
6 the more than \$320 million in wage and business
7 tax cuts, the only way to do that was not put the
8 burden on residential taxpayers, but to seek a
9 constitutional amendment at State level to tax
10 commercial and industrial properties separate from
11 residential properties.

12 With that in mind as that being the actual
13 recommendation of Jobs Commission and it's very
14 much in line with this particular piece of
15 legislation, the thought here is that we should be
16 seeking to tax commercial and industrial
17 properties differently at a higher rate than
18 residential properties. And the thought was that
19 some of that should go toward business tax cuts.
20 The thought of some of us is that it also should
21 go towards funding schools.

22 If you don't know how you want to achieve
23 more business tax cuts, the answers are already
24 provided. We have to find a way of raising the

1 cost of commercial and industrial real estate to
2 lower the other business cost and business taxes.
3 That is a strategy already laid out. We already
4 agree on that.

5 The only question today is whether some of
6 that should go towards schools.

7 MR. WONDERLING: If I may, Councilman
8 Goode. First of all, we are delighted that Edith
9 Crutchman from ACE was a representative to the
10 Jobs Commission. Overall, we are fairly satisfied
11 with the body of work. I thought it was
12 thoughtful and applauded your leadership and other
13 members of Council to work on it.

14 I think it's important to point out for the
15 record that it was leadership of this Council,
16 particularly Chairman Green and Councilwoman
17 Sanchez, that did provide modest reductions in
18 portions of the business tax proposals. And that
19 should not ever go unnoticed and we appreciate
20 that.

21 But I think it's also important to point
22 out that over the last four years according to
23 PICA, that the business community has shouldered
24 the burden of \$275 million in tax increases, tax

1 increases. In that what you're stating,
2 Councilman Goode, we fully appreciate and support.
3 But it's just beginning to take effect over time.
4 It's a matter of law. It's in the Five Year Plan
5 and we agree with that.

6 So when you look at the net, the net, it's
7 far less than what I think has been discussed
8 today in real tangible business and wage tax
9 reductions when you know, as a matter of fact and
10 law, that those taxes have actually increased over
11 the last four years by \$275 million.

12 COUNCILMAN GOODE: Let me ask this question
13 next.

14 Do you support taxing commercial and
15 industrial property at a different and/or higher
16 rate than residential property?

17 MR. WONDERLING: Well, first of all, what
18 we would support -- and I think again this Council
19 deserves a tremendous amount of credit -- to move
20 us to a property tax system that is rooted in
21 integrity, that is fair and has opportunities for
22 residents and commercial property owners alike to
23 have a legitimate process of appeal. It is the
24 responsibility of this legislative body, which is

1 a difficult responsibility, to figure out sources
2 and uses of revenue every year for the City
3 government and part and support of public
4 education. Embedded in that is the rate you will
5 ultimately decide during this budget season.

6 We testified last year as related to
7 funding of the schools that, again, this was the
8 short term financial workout for the schools last
9 year, that if indeed \$94 million of additional
10 revenue was to be provided to the schools, we
11 would support that to be paid by business owners
12 and property taxes. That was our position last
13 year.

14 Unfortunately, what happened last year --
15 and to be honest with you, I'm not exactly sure
16 what the positive imperative was around this --
17 that we had signaled that we would pay more, we
18 would pay more in the business community in the
19 form of property taxes to the tune of 94 million.
20 But then the source of that \$94 million became
21 what was originally proposed the \$94 million
22 increase in the Use and Occupancy tax. We ended
23 up with a compromise that was still a 19 percent
24 increase on the U&O last year.

1 Our business community as recently as this
2 time last year has been on record advocating that
3 we would pay more if it was embedded in the
4 property tax at the local level.

5 COUNCILMAN GOODE: Mr. Wonderling, I
6 usually don't let people finish their answers
7 because I know they are not trying to answer the
8 question.

9 My question was not whether you should pay
10 more or whether you are willing to pay more. My
11 question was whether commercial and industrial
12 properties should be taxed at a different and/or
13 higher rate than residential property tax?

14 MR. WONDERLING: That is a constitutional
15 question.

16 COUNCILMAN GOODE: No. It's a public
17 policy question first.

18 MR. WONDERLING: It's a public policy
19 question I think worth discussing outside the
20 confines of this particular Bill. I would note
21 for the record, that the Constitution has only
22 been amended three times since 1968, and that a
23 more comprehensive funding strategy where
24 everybody fairly participates, if I might, let me

1 take off my Chamber hat and put on my former State
2 Senate hat -- is to come at this in terms of
3 funding formula more broadly.

4 I think that in itself would be a hard road
5 to hoe, but I also think there's a changing
6 political and social economic and demographic
7 movement across the Commonwealth where the
8 traditional line is that for many years
9 shortchanged urban School District I think are
10 deluded. And I'm not suggesting that would be an
11 easy task to look at comprehensive funding formula
12 reform to fund basic education in this
13 Commonwealth, but I think it much more pragmatic
14 and easier task then going through a process to
15 amend the Pennsylvania Constitution.

16 COUNCILMAN GOODE: Senator, it's not the
17 question I asked, but I thank you for the answer.
18 Because I actually believe that you might be right
19 unfortunately that we will not gain the
20 constitutional amendment to actually tax
21 commercial and industrial properties at a
22 different and separate rate than residential
23 property.

24 My question was, would you be in favor of

1 it? Would you support it? Would you lobby for
2 it? Do you think that that authority should
3 exist?

4 MR. WONDERLING: No. And by the way,
5 please call me Rob. I like having my first name
6 back. The short answer is no.

7 COUNCILMAN GOODE: So similarly, you do not
8 support the Jobs Commission's recommendation?

9 MR. WONDERLING: Well, again, the Jobs
10 Commission had a series of recommendations.

11 COUNCILMAN GOODE: They had 15.

12 MR. WONDERLING: We took the report under
13 advisement like you are in total. There is
14 elements, certain members of the commission are
15 not as satisfied as with others. On this
16 particular recommendation, thanks for reminding us
17 what Recommendation 11 actually was, the answer is
18 no.

19 COUNCILMAN GOODE: That was the only
20 recommendation related to business and wage taxes.

21 MR. WONDERLING: But again, I am going from
22 memory. And Recommendation 11 --

23 COUNCILMAN GOODE: There may have been
24 15 recommendations --

1 MR. WONDERLING: You have the advantage of
2 the information. If indeed it was tied to break
3 the uniformity, then the answer is no.

4 COUNCILMAN GOODE: There may have been 15
5 recommendations. There was one recommendation
6 with regard to business and wage taxes. So, you
7 reject that one recommendation. The answer is?

8 MR. WONDERLING: Actually, I need to see
9 the recommendation because you have tied one
10 aspect of it, wage and business tax reduction,
11 which has been historically the goal of everybody
12 involved in this matter with a constitutional
13 issue around uniformity. I don't remember that
14 being in Recommendation 11. If it is, I don't
15 have that information in front of me --

16 COUNCILMAN GOODE: Mr. Bradley.

17 MR. WONDERLING: -- to give an accurate
18 response.

19 MR. BRADLEY: I attended the meetings. I
20 don't have a recollection of the whole
21 recommendation.

22 COUNCILMAN GOODE: The question is simply
23 whether you support having a separate commercial
24 and industrial property tax.

1 MR. BRADLEY: It was already stated that
2 that's a constitutional issue and it has only be
3 done three times in over a hundred years. So
4 conceptually, I am just not prepared to respond.

5 COUNCILMAN GOODE: Okay. Mr. Taubenberger.

6 MR. TAUBENBERGER: I will agree with my
7 colleagues and would not support that
8 recommendation because the constitutionality of
9 it.

10 COUNCILMAN GOODE: That's not the
11 recommendation. The recommendation was to seek a
12 constitutional amendment to allow it.

13 MR. TAUBENBERGER: One has not been
14 proposed, and it won't be proposed from Al
15 Taubenberger. It has to be posed by the State
16 House and the State Senate, I believe.

17 COUNCILMAN GOODE: It has been proposed.
18 We will skip all that rhetoric. The real issue
19 here as relates directly to the Bill is that if
20 there is not going to be a constitutional
21 amendment, if we can't gain the authority as other
22 municipalities and jurisdictions have to tax
23 commercial and industrial property at a different
24 or higher rate than residential property, which

1 will allow us to lower business taxes more and to
2 invest more in our public school system, the
3 alternative to that might be the U&O strategy.
4 That might be a parallel strategy.

5 That is what we are trying to achieve today
6 is actually definitely in line with Jobs
7 Commission recommendation.

8 Thank you, gentleman.

9 COUNCILMAN GREEN: Any further questions?

10 COUNCILWOMAN REYNOLDS-BROWN: Yes.

11 COUNCILMAN GREEN: Councilmember Brown.

12 COUNCILWOMAN REYNOLDS-BROWN: Good
13 morning -- afternoon, gentleman.

14 I wanted to revisit your verbal support
15 here and testimony that you are prepared to assist
16 the Mayor's proposal. What aspects of that are
17 you prepared to support?

18 Let me be more specific. In his proposal
19 he indicates that X number of dollars we hope to
20 secure due to the sin taxes. Many of us have
21 acknowledged the heavy lift that that will be in
22 Harrisburg.

23 Are you prepared to support that particular
24 provision of the Mayor's proposal?

1 MR. WONDERLING: Particularly if there is
2 the ability from this Chamber to look at
3 alternative to the U&O Bill as proposed by
4 Councilwoman Sanchez.

5 COUNCILWOMAN REYNOLDS-BROWN: Okay. Is
6 that a uniform opinion or --

7 MR. BRADLEY: Yes.

8 MR. TAUBENBERGER: Yeah.

9 MR. WONDERLING: Again, as I stated at the
10 outset of our testimony, the Philadelphia Chamber
11 of Commerce has had precedent in support of
12 enabling legislation in Harrisburg to assist local
13 governors raise revenue in need to that local
14 government. We have done so on the "sin taxes" on
15 previous occasions.

16 COUNCILWOMAN REYNOLDS-BROWN: Let me
17 restate what I think I heard. You said only if we
18 do not move on the U&O?

19 MR. WONDERLING: Again, I think -- the
20 testimony is pretty specific. And that is what is
21 being attempted here is well meaning, but it is
22 really raising a portion of the total amount
23 required to bring the School District on a solid
24 financial footing on a disproportionate and narrow

1 group of citizens in the City through a proposed
2 increase in the U&O tax.

3 We don't think that's sound public policy.
4 We are willing, however, to support the Mayor's
5 proposal for aggressive revenue collection and to
6 entertain support in Harrisburg for the bills that
7 "raise revenue" through sin taxes.

8 But I think it's also worth reminding this
9 Committee for the record that last year, last
10 year, the business community funded the share of
11 funding -- increased funding for public education
12 through a 19 percent increase in the U&O tax.
13 There is no money from Harrisburg and no other
14 taxes raised. There was no real improved
15 efficiency between labor and management at the
16 School District. I think the reason why we are
17 being cautious is we are now faced with
18 potentially the fifth year in a row after four
19 years of \$275 million in tax increases for a cause
20 we all believe in being really the only
21 constituency at this point that's being suggested
22 to carry an additional financial burden.

23 COUNCILWOMAN REYNOLDS-BROWN: Thank you for
24 your testimony.

1 COUNCILMAN GREEN: Thank you.

2 Councilmember Sanchez.

3 COUNCILWOMAN QUINONES-SANCHEZ: I am never
4 going to get on the Finance Committee with you,
5 right?

6 I just wanted to put a couple of things on
7 the record. One is that I appreciate the
8 dialogue, the candor in which my office and the
9 Chamber of Commerce's have had in that we all
10 agree on where we want to go although we don't
11 always agree on how to get there.

12 But I just thought it very important
13 because earlier today we established that Use and
14 Occupancy is our commercial tax in lieu of the
15 constitutional amendment. And, you know, after
16 much prodding from Councilman Goode, you continue
17 to hold your position whether we can get it from
18 Harrisburg or not, it's not. We are dealing with
19 the perception, as Mr. Bradley said, around sound
20 public policy, around the taxation of commercial
21 and industrial differently.

22 If, in fact, you are not willing to support
23 that as a public policy position, and you as a
24 former State Senator understand the limitations

1 that Council has, you know, where do you think we
2 are going to go to get additional revenues if we
3 don't have the tools in the toolbox to be
4 progressive in our taxation and balancing out
5 taxes between our property owners?

6 I have to remind folks here, we -- this
7 Council is voting for a major property increase to
8 our residents after two property increases to our
9 residents. And so if that does not become part of
10 our arsenal, where do you think we are going to go
11 to get taxes?

12 MR. WONDERLING: Well, again -- well,
13 again, if maybe -- the actual revenue raised
14 doesn't bare this out. But to make the point, we
15 are working in the spirit of compromise and
16 consensus on two-thirds of the equation as relates
17 to enabling a legislation in Harrisburg. Our bone
18 of contention, for the reasons I have stated is on
19 sort of that last remaining third of the policy
20 puzzle, if you will.

21 What I suggested earlier, we would welcome
22 the opportunity to work with anybody, particularly
23 in Harrisburg, to find more comprehensive tools in
24 the tool kit. I just don't see that happening in

1 the short term to Councilman Greenlee's keen
2 observation.

3 So in the short term as we understand it
4 and as presented under oath by the School Reform
5 Commission and the Superintendent that they need
6 120 million from the State, 113 million in labor
7 and management process and efficiency improvement
8 and 60 million in local share.

9 We are willing, except for this one piece
10 of that equation, that last piece of the policy
11 equation to work collaboratively to try to get
12 that done as we did last spring in Harrisburg
13 particularly around the temporary barring. Which,
14 by the way at the time, we didn't seek credit, we
15 didn't seek public accolade. We knew it was the
16 right thing to do to make sure schools open last
17 year, and we did it.

18 COUNCILWOMAN QUINONES-SANCHEZ: As the
19 Chamber, how much of that membership is
20 represented in those potential other taxes
21 assuming we got it from Harrisburg -- the
22 cigarettes, the Wawas, the 7-Elevens, the taverns,
23 the Restaurant Association in terms of percentage?
24 Because interestingly enough, Mr. Taubenberger

1 mentioned that 80 percent of his businesses are
2 small and 20 percent are large.

3 When you have this constant tension, those
4 sectors, those sin tax sectors, what percentage of
5 your membership is in that?

6 MR. WONDERLING: I actually don't know the
7 specific answer.

8 COUNCILWOMAN QUINONES-SANCHEZ: Okay.

9 That's all my questions. I know you want
10 to get through it. The chairman has indulged me.

11 COUNCILMAN GREEN: Thank you. Thank you
12 for your testimony.

13 Panel Five is Philadelphia Schools
14 Partnership, Mark Gleason; Philadelphia Coalition,
15 Advocating for Public Schools, Andre Dunbar;
16 Philadelphia Coalition Advocation for Public
17 Schools, Xyam Nguyen; and Philadelphia Federation
18 of Teachers, Jerry Jordan.

19 Mr. Gleason, please state your name for the
20 record and proceed with your testimony.

21 MR. GLEASON: Good morning. I'm Mark
22 Gleason. I'm the Executive Director of the
23 Philadelphia School of Partnerships.

24 Before I start with my real testimony, I

1 just want to say as a resident and a taxpayer, I
2 don't know if this is true. I heard an earlier
3 speaker say it. If it's true that 40 percent of
4 the current liquor tax is not being collected in
5 this City, would be horrifying to me that we would
6 increase a tax before we start collecting it from
7 nearly half of the folks that are supposed to be
8 paying it.

9 Mr. Chairman, Committee Members,
10 Councilwoman Sanchez and Councilmembers, thank you
11 for the opportunity to speak today on a critical
12 subject of education funding. The Philadelphia
13 School Partnership is a nonprofit working to help
14 create and expand high performing schools that
15 serve students in all income communities in and
16 around the City. We believe the core ingredients
17 of successful schools or outstanding leadership,
18 great teaching talent, parent and community
19 engagement, and most important an academic culture
20 driven by the unshakeable belief that all kids can
21 learn.

22 Last month, our grade schools fund
23 announced \$6 million in grants to support three
24 innovative district high schools. Since 2011, we

1 have committed nearly \$20 million to more than 20
2 schools of all different types in the City. The
3 fund is on its way to raising and investing
4 \$100 million over five years with the vast
5 majority of that likely headed to public schools.

6 Besides investing in great schools, PSP
7 provides facilitation, fundraising and project
8 management for the Philadelphia Great Schools
9 Compact, which has catalyzed very real and
10 meaningful collaborations amongst all different
11 types of school operations including district and
12 charter schools in crucial areas like talents
13 development and simplifying enrollment and
14 application processes.

15 I began working here two years ago and
16 moved my family here last year. This is a city on
17 the move in many ways. It has increased
18 population by investing in neighborhood
19 redevelopment and quality of life initiatives.
20 But as you know, the long term economic vitality
21 of the City, its ability to build on the positive
22 economic developments of the past decade relies
23 heavily on the quality of the City schools and the
24 ability of today's students to lead the City as

1 adults in the early 21st Century.

2 I am here to support the School District's
3 request for additional City funding as part of a
4 package of inputs that also must included State
5 funding, a State commitment to a fair formula for
6 allocating education dollars by next year and
7 financial concessions and crucial changes in the
8 teachers' contract to allow more strategic
9 employment of skilled teachers in the schools and
10 classrooms where they can have the most impact.

11 I am not an expert on tax policy matters,
12 so I am not here to necessarily endorse the U&O
13 tax over liquor and cigarettes or over some other
14 funding mechanism. But I am here to urge Council
15 to act decisively and quickly to lead this City
16 toward the complete package of reforms, revenues
17 and cost savings that will enable Dr. Hite and the
18 SRC to invest in teachers, to invest in innovation
19 and to invest in results for children.

20 As a two-time entrepreneur-er and job
21 creator -- sorry, I am having to use my computer
22 today -- I understand the downsides of new taxes
23 on business and job growth. In long term plan for
24 the City and the region must have as its pillar

1 outstanding education and a business climate that
2 attracts rather than repels businesses and
3 entrepreneurs.

4 But I also see a big downside in waiting
5 till late June and hoping the State legislature
6 acts on everything at once: Enabling liquor and
7 cigarette taxes, increasing the statewide basic
8 education subsidy and finding \$120 million in new
9 money for Philadelphia schools.

10 During the six weeks between now and then,
11 the district will have to lay off hundreds of
12 employees, hold back on hiring to fill specialized
13 vacant positions, slow down its planning for
14 improving services in those schools receiving new
15 students after the closings, and watch as highly
16 sought after teachers and employees get wooed by
17 other districts that don't have to wait until July
18 to make financial decisions. All because Dr. Hite
19 and his team can't plan for money they aren't sure
20 will come in. This body has the ability to act
21 more quickly than Harrisburg and to give Dr. Hite
22 more ability to preserve talent and plan for
23 September. Maybe there is a better way to do that
24 than U&O. But whatever the vehicle, this City is

1 facing a moment of crisis and needs leadership now
2 more than ever.

3 You should know that I am not a bleeding
4 heart education funder. Money alone doesn't make
5 schools better. For six years I served on a
6 school board in New Jersey. We progressively over
7 five years lowered the rate of spending increase
8 in our district every single year. After decades
9 of unaccountable tax increases, we diligently went
10 about the work of finding ways to reduce cost.

11 We achieved this by getting employee
12 contributions to healthcare, outsourcing certain
13 non-academic tasks, identifying and removing
14 wastes of special education and shutting down
15 well-intentioned programs that weren't delivering
16 student benefits equal to their cost or what was
17 envisioned when the programs were created. We
18 also took steps to give principals more autonomy
19 for allocating resources within their schools and
20 holding them accountable for results. Even as we
21 reduced the rate of spending increase, we invested
22 in important new initiatives like full-day
23 kindergarten for all students.

24 Here we are now seeing similar strategic

1 measures from new district leadership. Closing
2 under-enrolled schools, while painful and
3 unpopular, was a necessary step. The District has
4 a team working on finding special education
5 savings that won't hurt student outcomes. It is
6 redirecting resources to invest in initiatives and
7 programs that are working or showing great
8 promise.

9 I have spoken with several of you who have
10 expressed distaste for expressing more hard-earned
11 taxpayer money in a School District that has been
12 wasteful, nonstrategic and unaccountable in the
13 past. I would be right with you if I believe that
14 that was the case this year even though my son's
15 school is one of those facing big budget cuts. I
16 believe this is a new set of circumstances.

17 First, this budget crisis is real. Second,
18 it's the product of 20 or more years of bad
19 decisions. Third, borrowing further to Band Aid
20 the problem as the SRC felt forced to do last
21 year, only makes the crisis worse next year and
22 for many years after. Fourth, risking insolvency
23 only risks a higher level of State control over
24 Philadelphia schools not less. Fifth, the fact is

1 that Philadelphia provides a smaller share of
2 revenue toward its schools than other large U.S.
3 cities like Chicago and New York and even like
4 Pittsburgh across the state. And sixth, we do
5 have new district leadership that is already
6 acting differently, showing unprecedented levels
7 of transparency about the budget and making
8 immensely difficult decisions.

9 Lastly, let me urge you to see the progress
10 our schools have made. For all of the
11 shortcomings in our public education system, we
12 are moving forward not backward. The citywide
13 four-year graduation rate has increased by nearly
14 half from just above 40 percent of all ninth
15 graders graduating in four years to about
16 67 percent in a little over a decade. Yes, the
17 growth of charter schools and other factors have
18 created financial stress because of the way school
19 funding works in the State. Let's not lose sight
20 of progress made.

21 In that same period we have seen improving
22 results for students in both district and charter
23 schools. The investments you are being asked to
24 make is an investment to accelerate what is

1 working, not to reprise the mistakes of the past.

2 Lastly, I will just ask the question, how
3 can you be sure?

4 Last year members of Council talked a lot
5 about lacking accountability for how money gets
6 spent on what results and produces in the schools.
7 I would argue that's a solvable problem. Not by
8 attaching strings to the funding for how it gets
9 spent, the definition of success needs to be
10 rooted in outcomes in how students learn not in
11 whether this or that is the right input.

12 Management needs to make the input
13 decisions. But you should hold it accountable for
14 the outcomes. When we make school grants, we
15 insist the grantees report regularly to us on
16 academic and financial outcome. I encourage you
17 to do the same so taxpayers can see next year and
18 afterward what their investments have brought.

19 You can ask for detailed analyses on how
20 new funding affects staffing and resource levels
21 within particular schools, tie future funding to
22 progressive reductions in the district's operating
23 deficit, insist on evidence that new funding has
24 yielded increases in student learning or any other

1 dozens of other forms of accountability.

2 I am not suggesting Council start
3 micromanaging the schools. Keep the analysis at a
4 high and meaningful level. But we can do with
5 more accountability for return on taxpayer
6 investment in this City and in this country.

7 Thank you for listening.

8 COUNCILMAN GREEN: Thank you.

9 Mr. Jordan.

10 MR. JORDAN: Good afternoon. I am Jerry
11 Jordan, President of the Philadelphia Federation
12 of Teachers. I want to thank Councilwoman
13 Quinones-Sanchez, the Finance Committee and the
14 rest of City Council for convening today's hearing
15 on Bill 130161.

16 While I typically speak on behalf of our
17 15,000 members, today I would like to express the
18 PFT support for the Use and Occupancy tax by using
19 the words of Philadelphia's teachers and school
20 staff. In the interest of time, I can't share all
21 of the testimony we have received, but it has been
22 submitted for the record. I do however want to
23 use my time today to share a few thoughts,
24 reflexions and experiences of Philadelphia's

1 educators using their own words.

2 From Daniel Ritzheimer, a math teacher at
3 the Benjamin Rush Academy he writes:

4 "I fully support Maria Quinones-Sanchez
5 recent proposal to apply the Use and Occupancy tax
6 to help bridge the Philadelphia School District's
7 \$300 million budget gap. During my limited
8 experience, I have witnessed this District go
9 through many changes, changes that have directly
10 affected me and my students. The school that I
11 started teaching at about four years ago, Olney
12 West High School, turned into a charter school.

13 "The next year I worked at George
14 Washington high school but was forced to transfer
15 after being laid off. Last year, I was very happy
16 with my position at the Philadelphia High School
17 For Business and Technology. We made incredible
18 gains on the Math and English section of the PSSA.
19 In Math, we more than doubled the percentage of
20 students who scored proficient or advanced, my
21 greatest accomplishment yet.

22 "How did the School District repay our hard
23 work? They closed our school down. We helped
24 save the schools. Please help save the schools.

1 The school District employees and students should
2 not be punished for the District's shortcomings.
3 We have already been affected enough."

4 Here are some thoughts from Holly Austins
5 from the George Washington High School.

6 "It is appreciated that Councilwoman
7 Quinones-Sanchez and City Council are hearing
8 public testimony on House Bill 130161 because it
9 is vital for our children and our city that this
10 bill gets passed. The bottom line is that schools
11 need a reliable and substantial funding source.
12 And the Use and Occupancy Tax Reform will meet the
13 need and fulfil the City's obligation to our
14 children's future. Teachers are tapped out. We
15 already spend thousands of dollars of our own
16 money every year to invest in our student's
17 success."

18 Here is some thoughts from Diane Paine, a
19 School District parent and a teacher at the
20 Mayfair Elementary School.

21 "With the current budget proposals, make do
22 looks good. These drastic cuts place our City's
23 children in serious jeopardy of ever achieving
24 educational and therefore economic success. We as

1 adults must realize that our City's future success
2 is intrinsically linked to what we do with our
3 public schools. Our schools can not succeed
4 without proper funding. The U&O tax is an
5 investment in our City's future. Our businesses
6 and our neighborhoods will fail without reliable
7 and sustainable funding for public education.
8 Thank you."

9 Here is a message from Barb Finkle, a
10 Special Education Teacher at the Greenfield
11 School.

12 "As a long time Philadelphian and public
13 school employee, I am overwhelmed by the lack of
14 support in the form of an action plan when it
15 comes to actively supporting and saving our school
16 system. We have spent years playing a disastrous
17 political game of kick the can down the road when
18 it comes to school funding. So, I shouldn't be
19 surprised when Councilwoman Quinones-Sanchez' idea
20 to increase the Use and Occupancy tax is
21 criticized by groups.

22 "However, as a recent Inquirer editorial
23 explained clearly and plainly, this tax most
24 lightly would be offset by the property tax cut

1 many large businesses are receiving due to lower
2 AVI assessments. The Bill also includes an
3 exemption for the first \$2,000; therefore,
4 excluding at least half of the City's businesses
5 from paying this tax at all."

6 And my last testimony that I will read
7 comes from LA Cramen, an educator from the
8 Feltonville School of Arts and Science.

9 "I would like to thank Councilwoman
10 Quinones-Sanchez and City Council for hearing
11 public testimony on the importance of passing the
12 Bill so that our schools can have a reliable and
13 sustainable funding stream from the City. I have
14 lived in Philadelphia all my life and I have
15 taught in the City for a little over 16 years.
16 The well being of public education in the City of
17 Philadelphia is very important to me and my
18 family. It's time for the City's big businesses
19 to take part in the shared sacrifice that they are
20 asking of us. Educators spend thousands of
21 dollars of their own money to provide things that
22 the School District can't. It's time for
23 Philadelphia's large corporations to do their fair
24 share."

1 Many other PFT --

2 - - -

3 (Applause)

4 - - -

5 MR. JORDAN: Many other PFT members
6 submitted testimony for the record as you can see.
7 The people who have dedicated their personal and
8 professional lives to educating our children are
9 in support of this Bill. The PFT strongly
10 supports its passage.

11 Thank you.

12 COUNCILMAN GREEN: Thank you for your
13 testimony. I am going to have Andrew and Xuan
14 testify in just a second, but I am going to talk
15 to these members of the panel first and then you
16 guys can testify.

17 You are both fair and honest people in my
18 experience with you over these years. And so, do
19 you oppose the Mayor's funding proposal for the
20 schools?

21 MR. JORDAN: No, I don't.

22 COUNCILMAN GREEN: Okay. As long as the
23 School District gets the money from the City it
24 has requested, do you have a preference -- does it

1 matter to you what resource or what is taxed or
2 what is cut in order to pay for that?

3 MR. JORDAN: No, I don't[sic]. We have
4 come asking for Council to find the money. We are
5 not hear to tell you how to do it.

6 COUNCILMAN GREEN: Okay. Thank you.

7 Mr. Gleason.

8 MR. GLEASON: Yeah. I would second that.
9 My only concern would be around the strategy
10 because we need more money than just City Council
11 can provide.

12 COUNCILMAN GREEN: I am glad you mentioned
13 that. So, why don't you both describe to people
14 who are listening exactly what one-fifth of the
15 \$300 million that the School District says they
16 require will actually mean in terms of the --
17 because they are asking for 300 million. They
18 have asked us for 60.

19 Can you tell us what one-fifth of that
20 funding will mean in the schools?

21 MR. JORDAN: It's going to mean that the
22 anticipated cuts in services and programs that our
23 children currently have will not be there in
24 September when schools open. It means that at

1 this point, the District has given school
2 principals budgets only enough to fund a principal
3 and teachers -- teachers teaching class sizes of
4 30 children in grades kindergarten through three,
5 and 33 children in grades four through twelve.

6 It eliminates secretaries. It eliminates
7 counselors. It eliminates nurses. It eliminates
8 classroom assistants. It eliminates music
9 teachers. It eliminates art teaches and many
10 other classifications. So 60 million will not
11 cover -- will not restore all of those services.

12 COUNCILMAN GREEN: They won't restore most
13 of those services.

14 MR. JORDAN: But it will restore some of
15 them.

16 COUNCILMAN GREEN: What will it restore?

17 MR. JORDAN: Depends upon the
18 classification. It can restore some teachers
19 to -- it can restore some secretaries. It can
20 restore some nurses. That decision is going to be
21 made by the SRC.

22 COUNCILMAN GREEN: That's right. And
23 everybody who is here is welcome to be heard, but
24 that should be during testimony. If would like to

1 testify, please give your name to the clerk and we
2 will call you after we get through the other
3 panels.

4 Mr. Gleason.

5 MR. GLEASON: Can I address the question?

6 COUNCILMAN GREEN: Yes.

7 MR. GLEASON: First of all, I would say
8 that I think there still needs to be additional
9 cost savings. It's significant that two-fifths
10 roughly of the proposal of the 300 million is
11 about further reducing costs within the District.
12 In these economic times even though that is hard
13 to do and it's often unpleasant to do, I think
14 it's necessary. Other districts have had to do
15 it. Other cities have had to do it.

16 Of the 180 million that is revenue, I think
17 this third by itself doesn't accomplish a whole
18 lot. And one of the real tragedies here is
19 because this is dragging out until the end of
20 June, this District is so uncompetitive on so many
21 levels trying to attract talent and keep talent
22 within the District because it can't make these
23 decision. It has had to table a lot those
24 decision.

1 I think the importance of the 60 is that
2 somebody has got to go first. Somebody has to
3 lead here. Ultimately, we need a package that the
4 city money relies on the state money, and the
5 state money relies on the city money.

6 COUNCILMAN GREEN: Unfortunately, the City
7 follows that same course of logic for the last two
8 years and led and nothing came from the State.
9 And, you know, we are likely to do that again. We
10 have already put 28 million of the 60 requested on
11 the table in terms additional tax collection. In
12 fact, that is just tax collection on the School
13 District side. That means the City of
14 Philadelphia actually has about 20 to 25 million
15 through increased enforcement and tax collection
16 available to it that it could provide to the
17 School District just from existing revenue that we
18 know is there without increasing the U&O tax.

19 60 million is available given the fact that
20 they can find 28 million of increased collection
21 on the School District's side. There is 20 to
22 25 million on the other side. And through some
23 other machinations and making the budget and
24 making the surplus scheduled for the end of next

1 year a little bit less, we can get the District
2 \$60 million without this tax.

3 But the question I would ask you given your
4 experience on other School Districts, Mr. Gleason,
5 and everywhere else is we keep applying Band-Aids,
6 okay, to a patient that is bleeding out. And the
7 question is, is this -- is the SRC, the School
8 District as it exists today that we keep funding,
9 is it truly sustainable? Is it sustainable as is?
10 Or does there have to be transformative change in
11 the way we are doing business in order to have a
12 School District that works in the medium and long
13 term?

14 MR. GLEASON: I would say that I believe it
15 is sustainable but only if all five of those
16 things I mentioned happen. The cost savings, the
17 changes in the contract to allow more flexibility
18 in how staffing which is the most expensive
19 resource of any school district is applied and
20 allocated.

21 COUNCILMAN GREEN: Let's assume only the
22 City is going to step up again.

23 MR. GLEASON: To the first part of your
24 question, I would say -- I am not a legislator, so

1 I don't know how to write this in a statute -- but
2 I wouldn't -- as a taxpayer, I would say first
3 collect the revenue that is already there.

4 Absolutely. That should be your top priority.

5 Secondly, maybe there is a way to craft
6 legislation that is conditional on other things
7 happening or revenue that would be unleashed only
8 if other things happened.

9 COUNCILMAN GREEN: That's not the question.
10 The question is, what if it's only us?

11 MR. GLEASON: If come July 1st it's only
12 60 million, I don't think it's a great taxpayer
13 investment.

14 COUNCILMAN GREEN: Thank you.

15 Mr. Jordan, yes. The question is of the
16 300 million, 140 million is required in the SRC's
17 budget from the Unions, the PFT, others. Is that
18 going to be available to the SRC?

19 MR. JORDAN: No.

20 COUNCILMAN GREEN: Thank you.

21 Any further questions? Seeing none. Thank
22 you very much for your testimony.

23 MR. GLEASON: I didn't have a chance to
24 prepare my testimony in advance, so I will make

1 sure our office circulates a written copy later.

2 COUNCILMAN GREEN: Thank you very much.

3 Xuan Nguyen and Andrew Dunbar. Xuan,
4 please state your name for the record and proceed
5 with your testimony.

6 MS. NGUYEN: Good afternoon, City
7 Councilmembers. My name is Xuan Nguyen. I'm a
8 Junior at Kensington Creative and Performing Arts
9 High School and a member of Youth United For
10 Change. Today I am here to represent PCAPs, the
11 Philadelphia Coalition Advocating for Public
12 school.

13 This is a coalition of community groups and
14 labor unions that came together to fight for
15 Philadelphia school. At this time, PCAPs is
16 fighting for school funding. PCAPs asks City
17 Council members to pass a Use and Occupancy Reform
18 Bill and reduce tax abatement to five years.

19 We also support City Council passing the
20 liquor tax and the cigarette tax. You should
21 everything do everything you can to fight for
22 funding for our school. We support these taxes
23 and hope that you will pass them. However,
24 eventually these taxes will go to Harrisburg and

1 may not be passed. We shouldn't put our faith in
2 the hands of the state government in Harrisburg
3 alone.

4 You City Councilmembers are capable of
5 great things. And I believe that City Council can
6 make good things happen that will help the youth
7 for a long time. So, please take responsibility
8 and do everything you can in your power to pass
9 funding for our schools.

10 Many student who have been working with
11 PCAPs have developed a student buildup rights
12 through youth listening session and survey. It
13 looks like this. Some of the key rights include a
14 right to healthy nonviolent support and supportive
15 school climate, high quality, learning condition
16 and academically rigorous curriculum among other
17 rights. The key rights we are calling on you to
18 respect is fully funded education.

19 Young people together with PCAPs are
20 fighting for the student buildup rights to
21 implemented in all Philadelphia school. And we
22 ask for your support. Right now, 2000 high school
23 student holding a citywide walkout -- student
24 walkout. And students are coming to City Hall

1 from the School District building to protest,
2 again, the School District plan on cutting
3 administration, secretary, counselor, art, music
4 sport and extra curricular activity and the staff
5 that students love and need in order to be
6 successful and participate in things that interest
7 them.

8 Philadelphia students are serious about our
9 future. We are willing to go past possible
10 consequences for cutting classes to achieve
11 something that is way bigger and more important
12 than the potential punishment, that is a quality
13 education. And I hope that City Councilmember
14 will do your very best to help student get the
15 fair funding that we need.

16 And last but not least, I ask you City
17 Councilmember to join our Councilwoman Maria
18 Quinones-Sanchez and come down and address
19 students from across Philadelphia and support
20 them. They will be calling on you to pass the Use
21 and Occupancy Reform Bill and to do right by us
22 student.

23 Thank you for listening. And I hope to see
24 at the walkout.

1 COUNCILMAN GREEN: Thank you for your
2 testimony. And not many people come here and
3 testify that City Council can do great things, so
4 you can come back any time. Thank you.

5 Andre, proceed with your testimony.

6 MR. DUNBAR: My name is Andre Dunbar. I am
7 a Senior at Sayer High School. I am a member of
8 the Philadelphia Student Union. And I am here
9 today representing PCAPs, Philly Coalition
10 Advocating for Public schools.

11 PCAPs is made up of students, parents and
12 teachers working together because we all care
13 about the future of our schools. I am also
14 representing the voice of students walking up
15 today. We need help. We know the District says
16 it's in financial trouble and that is why they are
17 proposing to cut everything out of our schools,
18 everything except teachers and police officers.
19 One of the things being cut from our schools are
20 school counselors.

21 At my school, my counselor helped me with
22 my college applications and my financial aid. My
23 counselor was there to talk to me and walk me
24 through the very difficult application process.

1 Without counselors in our schools, especially our
2 struggling schools, students would not have any
3 support. They would not know how to complete a
4 college application. Students would not know that
5 money was given to them for college. More
6 students would never know that college is a real
7 option for them and eventually drop out due to
8 elimination of counselors at our schools.

9 We deserve better than this. It's time for
10 the adults to take action and stop playing
11 political games with our future. We know the
12 State has the responsibility as well, and we are
13 calling on them to do their part by also giving
14 our schools the funding they need. Both City
15 Council and State Legislature need to understand
16 that more funding ensures we have safe and high
17 quality schools. Schools that have books,
18 computers, tutoring, art, music and sports.

19 We keep hearing that no one knows where to
20 find the money. At PCAPs, we have four
21 suggestions for City Council and what Mayor Nutter
22 could do to get more for our school.

23 One, tax big corporations. We support
24 Councilwoman Quinones-Sanchez' Use and Occupancy

1 Tax and Reform Bill. Two, cut the tax abatement
2 from ten years to five years. Three, collect
3 money from delinquent taxpayers. Four, make big
4 nonprofits pay taxes on their for-profit
5 properties.

6 Education is a human right and we need City
7 Council to help us -- we need city Council to help
8 us have quality education.

9 COUNCILMAN GREEN: Thank you very much for
10 your testimony. We appreciate it. I am sure you
11 heard Councilmember Brown's speech earlier today
12 to the children who testified before. I'm
13 confident she feels the same way about you guys as
14 we all do, so thank you very much for taking your
15 time and coming in.

16 I'm sorry. Did you also want to testify?

17 MS. CHEN: Yes. Good afternoon. My name
18 is Amy Chen. I am a Sophomore at the Academy.

19 I'm a member of the Sign and Student
20 Movement as students would gather from all around
21 the school, sharing ideas and discuss about next
22 steps. As students, we create a potential of
23 demands. As you can see, staff, extra
24 curriculars, supplies, counselors and many are

1 being cut. We want our school to be funded.

2 If this school budget stays the same,
3 students won't be given the tools and the
4 knowledge that they need to succeed in future.
5 Students rely on extracurricular activities to
6 earn scholarships to attend college, but these
7 opportunities taken away, more dropouts will
8 occur.

9 We are the future. We will be voting soon.
10 We are the future voice. So please consider these
11 demands and fully fund our school. As you can
12 see, earlier I pass out a demand. Earlier I pass
13 out demand. These demands was created by group of
14 students from different schools. So we really
15 would like if you guys take this into
16 consideration.

17 Thank you.

18 - - -

19 (Applause)

20 - - -

21 COUNCILMAN GREEN: Thank you very much for
22 you testimony.

23 Any questions from Members of the
24 Committee? Seeing none, we will move to the next

1 panel.

2 I'm sorry, we have to take a recess for ten
3 minutes for the stenographer who sat very
4 patiently through all these hours of testimony
5 without getting up. We will recess for ten
6 minutes and be back at 1:30.

7 - - -

8 (Brief break taken at 1:19)

9 - - -

10 (Hearings recommenced at 1:27 p.m.)

11 - - -

12 COUNCILMAN GREEN: We will call the next
13 panel consisting of Stewart Parnet, David Wolf and
14 somebody from the Urban Industry Initiative and
15 John Seiner. Whoever has stayed through the
16 entire hearing, please come and testify.

17 - - -

18 (Witnesses approach table.)

19 - - -

20 COUNCILMAN GREEN: Proceed in any order.
21 State your name and proceed with your testimony.

22 MR. PARNET: I am Stewart Parnet, Owner of
23 American Box Company and also the Chairman of the
24 Unified Business Owners Association. I was going

1 to say good morning, but it's good afternoon now.

2 Over the last three years, our business --

3 I represent about 190 businesses in Philadelphia,

4 27,000 employees. It's something we did as a

5 passion with the water -- the sewage bill and the

6 storm water and then we got bigger and bigger.

7 Now we are a group, a real group. We are just

8 trying to be represented by all of us.

9 Over the last three years our businesses

10 have been subjected to an onslaught of new higher

11 taxes and fees imposed by the current

12 Administration. These new taxes and fees have

13 come at a time when our economy was in trouble.

14 We are now just starting to see a little daylight.

15 And once again, our heads are being shoved under

16 water. Small business in Philadelphia is clearly

17 unappreciated, unwanted and not respected.

18 We have several members who have already

19 relocated out of the city. Most are being lured

20 to New Jersey because of the incentives being

21 offered. The latest attack on our business is a

22 clear and sufficient sign that Philadelphia no

23 longer cares or wants us to do business here. Any

24 plans for hiring are now permanently stopped. Any

1 plans for expansions have ceased. The only plans
2 going forward are plans to relocate.

3 Is this what Philadelphia wants? If the
4 business Use and Occupancy tax increases by
5 20 percent or more, I am sure most manufacturers
6 and distributors will ramp up plans to leave. If
7 you have taken away our competitive edge, how many
8 times can we raise our prices to pay taxes that
9 are instituted to cover mistakes and
10 mismanagement.

11 Philadelphia currently has over 450 million
12 in delinquent taxes. There are no current effects
13 being made to collect that money because resources
14 are not there. What will it take to make that
15 happen? Many of the businesses in Center City do
16 not pay the kind of taxes that the manufacturers
17 or distributors or dealers and parking lots pay.
18 They have special deals. Council acknowledges
19 that. Center City businesses over the last ten
20 years have been more of a priority. When will
21 that turn to us?

22 Council has acknowledged that Philadelphia
23 taxes are akin to New York and Detroit. If you
24 have been reading the paper, Detroit is insolvent.

1 They are bankrupt. Is that what we want for our
2 beloved Philadelphia? Increase the business use
3 and occupancy tax, add another brick on top of our
4 coffins, watch business flee, watch unemployment
5 rise, watch the crime rate increase, watch the
6 blight grow. When will this stop?

7 Philadelphia small business owners can no
8 longer be scapegoated for the inadequacies of
9 mismanagement of certain Philadelphia governments.
10 On behalf of the small business owners of
11 Philadelphia, we employ you do not raise the
12 business and occupancy tax.

13 I just wanted to say one thing. We bought
14 the SEPTA building about ten years ago when we
15 first came. We were in three buildings and we
16 consolidated into the SEPTA building at 12th and
17 Luzerne. We didn't realize for seven years that
18 we were not billed a U&O tax. We just never got
19 it because I guess it was a public entity at the
20 time. So when we did this whole thing with the
21 water company, we had to have all of our ducks in
22 order.

23 We called the U&O people not once but 10 to
24 15 times that division. We never got a phone call

1 back. We had to continually call them, my office
2 manager had to call them, 15 to 20 times and plead
3 with them to come out to get -- to pay our taxes
4 so we could be, you know, eligible for the storm
5 water thing.

6 This is what I guess I'm really saying. If
7 we ran our business the way some of these agencies
8 asking do, we'd be bankrupt. I think that by
9 asking us for the money as business men rather
10 than managing their own areas is just -- we're
11 starting at the wrong place. I think that --
12 ultimately, I think there has got to be a definite
13 accountability in different agencies and branches
14 of city government such as the Water Department,
15 Taxes, Collections and Enforcement.

16 Thank you.

17 COUNCILMAN GREEN: Thank you. Whoever
18 would like to go next.

19 MR. WOLF: My name is David Wolf. I'm the
20 Director of the National Greyhound Adoption
21 Program, which is a nonprofit. I'm a Director of
22 Dutton Road Veterinary Clinic, which is a
23 nonprofit. And I think Philadelphia should be
24 very proud because they are the best at what they

1 do in the City of Philadelphia.

2 I am here as the Managing Director of Wolf
3 Investment Corporation which owns and manages
4 industrial real estate in the City of
5 Philadelphia. So, we have multiple buildings that
6 used to be large buildings that would have one
7 occupancy. Now we have subdivided those buildings
8 in order to rent them, and they have multiple
9 tenants.

10 I am speaking with Councilwoman Sanchez.
11 And according to her, this Bill would permit us to
12 get deductions for all of the small tenants that
13 occupy this -- little parts of this large space.

14 We as a corporate entity pay a huge amount
15 of money to the City of Philadelphia for the size
16 of our entity, \$1,100,000 in a variety of things
17 from taxes to storm water cost. Of late,
18 Philadelphia Gas works has this third party absurd
19 condition where if a tenant goes out of business,
20 the owner of the property now is responsible for
21 their gas bill. And City Council permitted them
22 to do that. I'm not quite sure why.

23 I have to reiterate what Stewart said. If
24 I say nothing else today, I would love to be the

1 City's auditor to collect all of those unpaid
2 funds for business Use and Occupancy because I
3 would be really, really wealthy then. I've been
4 paying business use and occupancy. And we have
5 bookkeepers that spend hours on end every month
6 computing what each of our buildings owes for each
7 of our tenants and we pay it every month.

8 I don't know if everyone else in the City
9 is that honest, and I suspect that many people are
10 not. And I don't think the City of Philadelphia
11 has a structure to audit business use and
12 occupancy, and they are relying on the
13 honorability of all of the companies in the City;
14 is that correct? Whether or not they are being --

15 COUNCILMAN GREEN: Please testify. Please
16 proceed with your testimony. I mean --

17 MR. WOLF: I'd like to believe in a fair
18 playing field or a level paying field. I am
19 paying my taxes and I just hope that everyone else
20 is. I think if everyone else was, you wouldn't
21 need to increase business use and occupancy tax so
22 that my larger tenants wouldn't have to pay more.

23 In my presentation there is a breakdown of
24 all of the different costs that we have to pay to

1 the City of Philadelphia. And for our one entity,
2 it's \$1,109,000.

3 Thank you.

4 COUNCILMAN GREEN: Thank you. Sir.

5 MR. SEINER: I am John Seiner, CFO
6 Northeast Building Products. We employ over 300
7 employees. We manufacturer windows and doors. We
8 pay our taxes on time. We have paid our fair
9 share under the law.

10 The owners of the company are stewards of
11 the community. They invest in the community on
12 Aramingo Avenue and Bridesburg. They are proud
13 Philadelphians. But we are actively seeking to
14 move to Pennsauken. It has come to our attention
15 that we have a fear that we will be in this
16 situation every year for -- till God knows when.

17 Listening to the testimony, you know, it is
18 disappointing to hear that delinquency is not
19 being sought after. And that we're the ones -- I
20 am very proud to be CFO of that company because we
21 pay our taxes on time. It's just disappointing.

22 Also, we had to put off -- we were going to
23 hire 30 new employees. We just put that on hold
24 as we actively seek, like I said, to move to

1 Pennsauken. We have \$2 million piece of equipment
2 coming from Germany that we had to put on hold
3 until we know where we were going to move.

4 We are just one of those stories -- I did
5 hear one of the speakers say it's like Chicken
6 Little, the sky is falling. For us the sky has
7 fell. Excuse me. We want to stay in Philly, but
8 we can't keep being the honest business men and
9 keep on funding and being asked to pay our fair
10 share when the rest of the City seems not to be or
11 not held accountable.

12 So thank you very much for your time.

13 COUNCILMAN GREEN: Thank you. You know, we
14 appreciate the fact that you are doing business in
15 Philadelphia. That you are here. Not just --
16 whether we are for or against this Bill, we
17 certainly don't want any business to leave the
18 City of Philadelphia. We have undertaken numerous
19 reforms that Councilman Goode has referred to,
20 \$360 million between wage and business tax cuts in
21 the next Five Year Plan which is significant.

22 I would say for someone in your industry
23 starting in 2015, there will be single sales
24 factor with respect to what you do. Which means

1 you will pay zero, zero taxes on all of your sales
2 outside the City and only taxes on sales inside
3 the City, which is something that Council pushed
4 for. And collectively, we did it so that we
5 wouldn't lose businesses like yours.

6 I understand your sentiment. I agree with
7 you completely. It is folly to think that we will
8 have jobs for children who graduate from high
9 school if we continue to tax every time there is
10 an emergency, a narrow group of our citizens or a
11 narrow group of interests in the City which is
12 businesses. It is businesses that employ people.
13 And it's jobs that people need when they graduate
14 from high school.

15 So, I thank you for your testimony.

16 Any questions from members of the panel?

17 Seeing none --

18 COUNCILWOMAN QUINONES-SANCHEZ: Councilman
19 Green, I just wanted to put to the record, we had
20 a conversation. And this goes back to Councilman
21 Henon's initial point around manufacturing because
22 of the structure of the Use and Occupancy. We are
23 committed to continue to work. That is a
24 Philadelphia base business we want to stay here.

1 You and I are extremely committed to it. 80
2 percent of his business is outside the City, and
3 so we want him to remain competitive.

4 COUNCILMAN GREEN: Well, that is absolutely
5 true. But it is the very rare business that will
6 take the time to come speak up and give us
7 warning. For every Northeast Building Products,
8 there are 50 companies that are not even talking
9 to us while they are making plans to move out.

10 Thank you for your testimony.

11 MR. WOLF: We are very proud of the City.

12 COUNCILMAN GREEN: Thank you.

13 Is there anyone else here to testify? If
14 you would like to come testify? Yes, ma'am.
15 Please come forward and testify.

16 If you would like to come testify, please
17 come forward and testify.

18 - - -

19 (Witnesses approach table.)

20 - - -

21 COUNCILMAN GREEN: Please go in whatever
22 order you would like and state your name for the
23 record and proceed with your testimony.

24 MS. WATSON: Yes. My name is May Frida

1 Watson. And I am here with Action United for the
2 children. I am an old lady, 79 years old. And I
3 never seen nothing like this world this day. I'm
4 telling you the truth, I am very disturbed about
5 it being a senior.

6 And I just hope and pray that we don't put
7 the children in the middle of this stuff. It's
8 not fair to them. Hopefully, they will have a
9 good summer. They shouldn't have to go through
10 something we messed up. Something is wrong
11 somewhere and we off course. We keep going around
12 in a circle, but we are getting no where.

13 I know the missing link, and that's God.
14 Nobody wants to hear about it. Nobody wants to
15 talk about Him, but this is His universe. He's in
16 charge of this universe. And I am very, very
17 afraid that if we don't get it together -- He's
18 been good to Philadelphia.

19 He passed over with the storms with the
20 hurricanes and everything. But I am representing
21 Jesus Christ today. He is going to do a thing if
22 we don't get it together.

23 We know when we are right. We know when we
24 are wrong. If we been wrong for a long time, why

1 don't we just get it together and get right and do
2 it like our forefathers did it? It was built on
3 truth. America was built on the truth. What
4 happened to it? We will sell anybody out.
5 Something is wrong. We need to get it together.

6 I just want to thank you for this
7 opportunity. I will keep praying for the
8 situation. But I want to tell you if you don't
9 get it together, and you don't do it right and
10 treat those children right, God will intercede.
11 That's a message from on high.

12 Thank you for letting me share.

13 COUNCILMAN GREEN: Thank you for your
14 testimony. Please proceed with yours.

15 MS. STUART: How can I follow that?

16 My name is Sarah Clark Stuart. I am here
17 as a parent of two wonderful girls. One who
18 graduated last year from Science Leadership
19 Academy and one who is in it now. I don't need to
20 tell you this. You know it. Our kids are the
21 most at risk here.

22 If this goes down, yes, the City will hurt;
23 and yes, our businesses will hurt; and yes, our
24 teachers will hurt. But it's our kids who will

1 hurt the most. They only get one shot at an
2 education. They only get one shot to take Spanish
3 3 and 4 or engineering or statistics or upper
4 level courses or electives or sports or compete in
5 School District championships.

6 They only get one chance at that. They
7 never get another chance. And if this budget
8 shortfall happens, if the School District
9 collapses, they will not get that chance back.
10 It's absolutely imperative that you City Council
11 please signal to the children of the School
12 District that you are serious about finding the
13 \$60 million.

14 They need help now. They don't need help
15 later. They don't need help in 20 or 30 years.
16 They need help now so that they can have a
17 productive year next year. And I recognize that
18 \$60 million is not enough even if you found it all
19 or 95 million. And I recognize that if the Union
20 doesn't do anything, we are not going to get the
21 whole 300 million. But that doesn't mean that
22 you, City Council, can't do your part.

23 I want to echo what that young girl said a
24 half an hour ago. She's counting on you to do

1 your best.

2 The last thing I just want to leave you
3 with is when I get on a plane, I hand over my life
4 to the pilot. I am counting on that pilot to fly
5 through any weather. You are our pilots. You are
6 the pilots for our kids. You have to fly the
7 plane. Please find the 60 million. Please pass
8 this Bill and any other bill necessary to get our
9 children through the storm.

10 I want to thank Councilwoman Sanchez for
11 her leadership for putting forward this Bill. And
12 I want to thank you all for your attention.

13 COUNCILMAN GREEN: Thank you. I just want
14 to say for the record that what we're discussing
15 here is not whether or not the School District
16 will get money. What we are discussing here is
17 whether or not they will get money from a U&O tax.

18 As you know, Mayor Nutter has put a
19 95 million proposal on the table using different
20 methods and the Administration has testified that
21 they would prefer that method of funding the
22 schools. As I have mentioned, there is
23 \$25 million coming to the City in addition to the
24 28 million already going to the School District

1 through additional increased collection which
2 could be used to provide the \$60 million lowering
3 our fund balance at the end of the year.

4 It's not a question of whether or not we
5 can provide 60 million to the schools today. The
6 question is whether or not it makes sense to
7 continue to lose businesses like Northeast
8 Building Products and do it through U&O or to do
9 it through another method. So, I just want to
10 reframe the question.

11 Were you two going to testify? Please come
12 up to testify and state your name for the record.

13 MS. WATSON: Thank you.

14 COUNCILMAN GREEN: Thank you.

15 MR. JORDAN: Deion Jordan.

16 MS. ADELLI: Nikki Adelli.

17 COUNCILMAN GREEN: Please proceed.

18 MR. JORDAN: Good afternoon, everyone. My
19 name is Deion Jordan. I am here on behalf of the
20 Philadelphia Youth Commission.

21 The Philadelphia Youth Commission began
22 service in 2008 with the purpose of representing
23 Philadelphia's youth in public hearings providing
24 testimony that reflects the youth perspective. We

1 worked with the City, nonprofits, community
2 organizations and private entities to develop
3 strategies to improve the lives of Philadelphia's
4 youth.

5 We hope that the testimony provided here
6 today will shed light on the thoughts and concerns
7 of more than 300,000 young people we represent. I
8 would like to thank the distinguished Members of
9 City Council for allowing me to testify on behalf
10 of the Philadelphia Youth Commission.

11 I appear before you today to present
12 testimony on the issue of educational funding. I
13 think it goes without saying we have reached a
14 state of emergency regarding education in
15 Philadelphia. With the District facing
16 unprecedented \$300 million structural deficit. We
17 all know the effects that this could have on not
18 only the District as a whole but also on
19 individual schools that house our City's future
20 leaders.

21 Constitution High School is one of those
22 schools. If I wasn't graduating this year, I
23 could be one of those future leaders. The
24 experience that I was able to gain at

1 Constitutional High School, which is a unique
2 college preparatory small classroom environment,
3 is the only high school in the Commonwealth whose
4 theme is law of democracy and history, which I am
5 sure many of you would appreciate.

6 The school program capitalizes on the
7 unparalleled historical resources of the City to
8 deliver a program that emphasizes the study of all
9 social sciences through the American experience.
10 The school prepares the next generation of engaged
11 citizens and civil leaders in government, public
12 policy and law.

13 The proposed budget if implemented would
14 result in the following. A reduction from 19 to
15 13 teachers while student population stays
16 consistent, the loss of my school's only school
17 counselor and college counselor, secretary,
18 non-teaching assistants, art and technology
19 programs, cancellation of athletic programs and
20 all the cancellation of all extra curricular
21 activities.

22 I ask that we look and consider a few
23 statistic. In 2009, only 38 percent of
24 Philadelphia's 11th graders scored proficient or

1 higher in reading. Only 48 percent of
2 Philadelphia's public school students read at a
3 grade level. And only 52 percent are at grade
4 level in math. Only 50 percent of Philadelphia
5 High School students graduate on time. And more
6 than 40 percent drop out altogether.

7 More than 20 percent of the United States
8 adults do not have high school education. Only 10
9 percent of kids who enter Philadelphia public
10 schools 9th grade will graduate from college.
11 Black men who drop out of high school have a
12 50 percent of chance of being incarcerated during
13 their lifetime. Increasing high school graduation
14 rates by 10 percent will prevent 75 murders; 2,030
15 assaults in Philadelphia each year and 150 murders
16 and 5,900 assaults per year statewide.

17 The School District of Philadelphia spends
18 \$483,084 per classroom of 28 students. Those
19 statistics represent why it is imperative that we
20 as the City take funding education seriously. I
21 applaud the efforts of both Mayor Michael Nutter
22 and Councilwoman Quinones-Sanchez to look for
23 creative and alternative ways that we can help to
24 alleviate some of the District deficit moving into

1 the new school year.

2 But I would urge everyone here to those who
3 oppose and support, either plan to recognize that
4 we are reaching a point of no return for young
5 people across the city. And until we start to
6 take politics out of the conversation, we will
7 continue to do our youth a disservice.

8 I will leave with this. Regardless of
9 whatever proposal the City finally agrees to, we
10 need to make sure that it considers all the needs
11 facing the District. That it has a long term and
12 lasting effect and sustainability so that we are
13 not having this conversation again next year. And
14 that we as a City are taking extensive efforts in
15 recognizing that we would rather have more young
16 people marching across the stage at graduation
17 than lined up outside the Municipal Services
18 Building hoping to get a second chance.

19 Thank you.

20 COUNCILMAN GREEN: Thank you for your
21 testimony. Anyone else here to testify? I'm
22 sorry. I apologize.

23 MS. ADELLI: My name is Nikki Adelli. I am
24 a proud Sophomore at Science Leadership Academy.

1 And I would like to first thank the distinguished
2 Members of City Council for allowing me to testify
3 before you today.

4 First, I would like to bring forth a simple
5 question for all of you today. What is a school?
6 A school is defined as an institution that is
7 designed for the teaching of students. This is
8 the basic standard for any general school within a
9 district. But are we, the School District of
10 Philadelphia, any general School District? Do we
11 as a City aim for our students to be average?

12 Our entire lives we have all been taught
13 that we are supposed to do everything but the bare
14 minimum. We are taught to go above and beyond
15 every single day in our lives especially when it
16 comes to school. But what if? What if only the
17 bare minimum is offered? How am I supposed to go
18 above and beyond?

19 I can no longer play soccer, be part of my
20 chess team or debate anymore. I would no longer
21 have an outlet to go to when I want to serve my
22 community in the City of Philadelphia with my
23 friends and my classmates. How do all of the
24 people here today and my peers know that we will

1 be the future leaders, the superintendents, the
2 Councilmen and Councilwomen, the small business
3 owners of the future and the Mayor of Philadelphia
4 if we do not learn today from this age the skills
5 to do so? We deserve an education as great as
6 all of you had growing up and better because we
7 live in the 21st Century.

8 Science Leadership Academy is often praised
9 for 21st Century school. Do you expect a 21st
10 Century school to function without secretaries and
11 counselors? Our secretary Ms. Diane is one of the
12 most considerate and well-organized staff member
13 in our school. I can't imagine SLA without her.
14 She is everything from a warm hug to a lint
15 remover. She is by far one of my favorite people
16 along with the Ms. Seswick, counselor at SLA and
17 Ms. Hershfield, our amazing college counselor.

18 Our counselors are the backbone of care
19 that stands in our public schools today. They are
20 the shoulder we cry on, the first person a student
21 would go to with a personal problem and the most
22 vital part of any school in the City. Students
23 face many problems in their homes and
24 neighborhoods. And they can't help but bring

1 these issues and emotions into the building with
2 them.

3 Who do you expect the kids that come to
4 school with anger and tension from their
5 households to go to? No one. They won't have
6 anyone. School will no longer be a safe
7 environment for the students themselves or their
8 peers around them. There would no longer be any
9 sort of ethic and care of schools by which they
10 run by. One of the purpose of schools is to
11 pasteurize the dangerous ideas. Can't really do
12 that without counselors now can you?

13 Parents across Philadelphia send their kids
14 to school every day for their children to learn
15 how to become an informed citizen. Parents across
16 the City of Philadelphia send their kids to school
17 every day for their children to learn how to
18 become a leader in their communities. Parents
19 across Philadelphia send their kids to school
20 every day for seven to eight hours to learn, to
21 learn, and to learn.

22 My job as a teenager is to learn. My job
23 as a young adult is to learn. My job as a student
24 of the Science Leadership Academy is to learn.

1 The budget cuts are putting my job, most
2 importantly, my learning at risk. I go to school
3 every day to learn and gain the skills needed to
4 live. Our economy will not succeed unless my
5 fellow peers and I have the skills to succeed in
6 school and in society.

7 The question I would like to end everything
8 with. In the end, how do you define a school? Is
9 this what really school is supposed to be like?

10 Thank you.

11 - - -

12 (Applause)

13 - - -

14 COUNCILMAN GREEN: Thank you very much for
15 your testimony. Anyone else here to testify?

16 MR. JORDAN: Can we submit our testimony
17 for the record?

18 COUNCILMAN GREEN: Please do.

19 Hearing none, we will move from the Public
20 Hearing into a Public Meeting on Bill No. 130161.

21 - - -

22 (Move to Public Meeting at 1:54 p.m.)

23 - - -

24 COUNCILMAN GREEN: We are now in a Public

1 Meeting. I am going to take a 30-second recess
2 from that meeting. Thank you.

3 (Brief recess)

4 COUNCILMAN GREEN: Thank you. We are back
5 in the Public Meeting. I am going to propose my
6 own amendment to the Bill, which has not been
7 circulated but I will explain it to everyone.

8 I am moving to amend the Bill in accordance
9 with Councilwoman Quinones-Sanchez' amendments
10 except deleting the entirety of Section II.

11 Do I have a second?

12 COUNCILMAN GREENLEE: Mr. Chairman, I will
13 move to second so we can vote against it if that's
14 what you want.

15 COUNCILMAN GREEN: Thank you. It's been
16 properly moved and seconded that the Bill amended
17 as described --

18 COUNCILMAN GOODE: Point of order.

19 COUNCILMAN GREEN: Thank you, Mr. Goode.

20 COUNCILMAN GOODE: Chairman, you can
21 recognize someone for a motion. You can not make
22 a motion as the Chair.

23 COUNCILMAN GREENLEE: I will make the
24 motion.

1 COUNCILMAN GREEN: Thank you.

2 COUNCILMAN GREENLEE: I move the adoption
3 of the amendment that I am going to vote against
4 that the Chairman put forth.

5 COUNCILWOMAN REYNOLDS-BROWN: Second.

6 COUNCILMAN GREEN: Been properly moved and
7 second that the Bill as amended as described be
8 reported from this Committee.

9 All opposed?

10 - - -

11 (Chorus of opposed votes.)

12 - - -

13 COUNCILMAN GREENLEE: Opposed, no.

14 COUNCILMAN GREEN: All in favor?

15 Aye.

16 The nos have it. That amendment struck
17 down. And I recognize Councilmember Greenlee.

18 COUNCILMAN GREENLEE: Thank you,
19 Mr. Chairman. Now I am going to put forth an
20 amendment that I am actually supporting.

21 I move the adoption of Councilwoman
22 Sanchez' amendment to Bill No. 130161.

23 COUNCILWOMAN REYNOLDS-BROWN: Second.

24 COUNCILMAN GREEN: It has been properly

1 moved and seconded that the amendment to Bill No.
2 130161 proposed by Councilwoman Sanchez and
3 circulated to Members of the Committee be
4 approved.

5 All opposed? No?

6 COUNCILMAN GREENLEE: That was a trick.

7 COUNCILMAN GREEN: All in favor?

8 - - -

9 (Chorus of Ayes)

10 - - -

11 COUNCILMAN GREEN: The Bill has been
12 amended. Councilmember Greenlee.

13 COUNCILMAN GREENLEE: Thank you,
14 Mr. Chairman.

15 I move that Bill No. 130161 as amended be
16 reported out of this Committee with a favorable
17 recommendation and that the Rules of Council be
18 suspended to allow for first reading at our next
19 session of Council.

20 COUNCILWOMAN BLACKWELL: Second.

21 COUNCILMAN GREEN: It has been properly
22 move and seconded that Bill 130161 as amended be
23 reported from this Committee with a favorable
24 recommendation with a suspension of the rules.

1 All in favor?

2 - - -

3 (Chorus of Ayes)

4 - - -

5 COUNCILMAN GREEN: All opposed?

6 (No response)

7 COUNCILMAN GREEN: No.

8 The ayes have it.

9 Please let the record reflect that the
10 Chairman voted no. Thank you.

11 - - -

12 (Committee of Finance Meeting adjourned
13 at 1:59 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.

Court Reporter - Notary Public

(The foregoing certification of
this transcript does not apply to any
reproduction of the same by any means,
unless under the direct control and/or
supervision of the certifying reporter.)

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