

COUNCIL OF THE CITY OF PHILADELPHIA
COMMITTEE ON RULES

Room 400, City Hall
Philadelphia, Pennsylvania
Wednesday, October 2, 2013
10:20 a.m.

PRESENT:

COUNCILMAN WILLIAM K. GREENLEE, CHAIR
COUNCILWOMAN CINDY BASS
COUNCILMAN W. WILSON GOODE, JR.
COUNCILMAN DENNIS O'BRIEN
COUNCILWOMAN BLONDELL REYNOLDS BROWN
COUNCILWOMAN MARIAN B. TASCO

BILL 130491 - An ordinance to amend the Philadelphia Zoning Maps by changing the zoning designations of certain areas of land located within an area bounded by Passyunk Avenue, Bainbridge Street, Leithgow Street, and Monroe Street.

BILL 130594 - An ordinance approving a new plan, estimated costs and proposed method of assessment of the Germantown Special Services District of Philadelphia for and concerning business improvements...

RESOLUTION 130613 - Resolution authorizing the City Council Committee on Rules to hold public hearings to investigate strategies and offer recommendations for the improvement of collection procedures, to increase current and delinquent revenues from the School Income Tax.

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COUNCILMAN GREENLEE: Good

3

morning, everybody. Thank you. Good

4

morning. This is the Committee on Rules.

5

For the record, we have a quorum with

6

Councilman Goode, Councilwoman Tasco,

7

Councilman O'Brien, and Councilwoman

8

Reynolds Brown and myself, Bill Greenlee.

9

Ms. Marconi, will you please

10

read the title of the first bill before

11

us today.

12

THE CLERK: Bill No. 130491, an

13

ordinance to amend the Philadelphia

14

Zoning Maps by changing the zoning

15

designations of certain areas of land

16

located within an area bounded by

17

Passyunk Avenue, Bainbridge Street,

18

Leithgow Street, and Monroe Street.

19

(Witness approached witness

20

table.)

21

COUNCILMAN GREENLEE: Good

22

morning, Mr. Kramer. Please identify

23

yourself and proceed.

24

MR. KRAMER: Good morning,

25

Councilman Greenlee, members of the Rules

1 10/2/13 - RULES - BILL 130491, etc.
2 Committee. I am William Kramer, Division
3 Director, Development Division of the
4 Philadelphia City Planning Commission.
5 I'm here today to testify on Bill No.
6 130491, which was introduced into City
7 Council June 6th, 2013 by Councilman
8 Squilla.

9 Bill No. 130491 will rezone the
10 property at 420-28 Bainbridge Street from
11 its current zoning classification of
12 "RM-1" Residential Multi-Family to a new
13 designation of "CMX-2" Neighborhood
14 Commercial Mixed Use. This property was
15 previously zoned commercial and the
16 building built here was never used for
17 any residential purposes. The current
18 use of this building is strictly
19 commercial based, housing two office
20 spaces and a commercial day care
21 facility. The purpose of this bill is to
22 correctively rezone the property so that
23 when the applicant or the owner goes to
24 replace tenants, it will not necessitate
25 a visit to the Zoning Board of

1 10/2/13 - RULES - BILL 130491, etc.
2 Adjustment.

3 Bill No. 130491 is consistent
4 with the recommendations from the Central
5 District Plan of the Philadelphia City
6 Planning Commission.

7 The Planning Commission
8 considered Bill No. 130491 at its meeting
9 of July 16th, 2013 and recommended that
10 it be approved.

11 I will be happy to answer any
12 questions you may have.

13 COUNCILMAN GREENLEE: Thank
14 you, Mr. Kramer. And I know
15 Mr. Patterson will be up in a second, but
16 there's also a letter of support from the
17 Queen Village Neighbors Association.

18 Any questions for Mr. Kramer?
19 (No response.)

20 COUNCILMAN GREENLEE: Seeing
21 none, we like these easy ones. Thank
22 you.

23 Is anyone else here to testify?
24 Mr. Patterson.

25 (Witnesses approached witness

1 10/2/13 - RULES - BILL 130491, etc.

2 table.)

3 COUNCILMAN GREENLEE: Good

4 morning.

5 MR. PATTERSON: Thank you,

6 Councilman. Good morning. Ronald

7 Patterson, Klehr Harrison law firm, 1835

8 Market Street. With me is Jason Winig,

9 owner of the property. And Mr. Kramer

10 did an excellent job. The real purpose

11 here is so that although it's in a

12 residential zoning district, it's been

13 historically used for commercial, and it

14 would help us every time there's a tenant

15 changeover we do not have to go to the

16 Zoning Board.

17 I've submitted exhibits with

18 photos. I'm sure you know the building.

19 It's up the street from the famous deli,

20 and I don't think it would ever be a

21 residential, as far as we can tell.

22 COUNCILMAN GREENLEE: Also

23 simple enough.

24 Any questions?

25 (No response.)

1 10/2/13 - RULES - BILL 130491, etc.

2 COUNCILMAN GREENLEE: Seeing
3 none, thank you. Good luck, sir.

4 MR. PATTERSON: Thank you.

5 MR. WINIG: Thank you very
6 much.

7 COUNCILMAN GREENLEE: Is there
8 anyone else here to testify on Bill No.
9 130491?

10 (No response.)

11 COUNCILMAN GREENLEE: Seeing
12 none, Ms. Marconi, will you please read
13 the title of the other bill before us
14 today.

15 THE CLERK: Bill No. 130594, an
16 ordinance approving a new plan, estimated
17 costs and proposed method of assessment
18 of the Germantown Special Services
19 District of Philadelphia for and
20 concerning business improvements and
21 administrative services to the Germantown
22 area of the City of Philadelphia and
23 extending the boundaries of the
24 Germantown Special Services District.

25 COUNCILMAN GREENLEE: Karen

1 10/2/13 - RULES - BILL 130491, etc.
2 Fegley, and why don't we bring up Joe
3 Martin and Ingrid Shepard, if she's here,
4 just to keep things moving. And
5 Councilwoman Bass, who is a member of the
6 Committee, will be here shortly, and I
7 know she is in support of this bill also.

8 (Witnesses approached witness
9 table.)

10 COUNCILMAN GREENLEE:
11 Ms. Fegley, why don't you start. Please
12 identify yourself for the record and
13 proceed.

14 MS. FEGLEY: Good morning,
15 Chairman Greenlee, members of the
16 Committee. My name is Karen Fegley. I'm
17 Director of the Office of Neighborhood
18 Economic Development for the City of
19 Philadelphia Commerce Department. I'm
20 here to testify in support of Bill No.
21 130594.

22 I have submitted testimony. If
23 you'd like, I'll read -- I'll give you an
24 edited version.

25 This bill approves a new

1 10/2/13 - RULES - BILL 130491, etc.
2 five-year plan for services and
3 improvements for the Germantown Special
4 Services District, including the
5 estimated costs of the program and the
6 method of assessing the property owners
7 within the District.

8 Germantown and Cheltenham is a
9 very heavily used commercial district.
10 It's the third largest neighborhood
11 commercial corridor in the City. Recent
12 improvements to the District include
13 pedestrian scale street lights along
14 historic Germantown Avenue as well as
15 street trees at various locations in the
16 District. In 2012, the Planning
17 Commission developed a beautification
18 plan for the District, and a number of
19 improvements from this plan are pending,
20 including additional street trees and an
21 improvement project on Maplewood Mall.
22 So the key to sustaining this momentum
23 and creating the change and vision by
24 everyone involved is the long-term,
25 ongoing, and consistent attention to

1 10/2/13 - RULES - BILL 130491, etc.
2 conditions within the District, and the
3 Special Services District can address
4 those issues.

5 We applaud the GSSD Board for
6 their hard work in developing this plan.
7 We look forward to working with the GSSD
8 and their neighborhood partners over the
9 next five years to transform conditions
10 within this important commercial
11 district.

12 This effort to foster a
13 competitive and successful shopping
14 district in the heart of Germantown
15 deserves the support of the City.

16 We respectfully request that
17 the bill be reported out of committee
18 with a rules suspension to permit first
19 reading on October 3rd.

20 Thank you for your
21 consideration, and I'm happy to answer
22 any questions.

23 COUNCILMAN GREENLEE: Thank
24 you, Ms. Fegley.

25 Before we go to the other

1 10/2/13 - RULES - BILL 130491, etc.

2 two -- first of all, are there any
3 questions for Ms. Fegley?

4 (No response.)

5 COUNCILMAN GREENLEE: Seeing
6 none, before we go to the other two
7 witnesses, I'd like to recognize
8 Councilwoman Bass, the sponsor of the
9 bill.

10 COUNCILWOMAN BASS: Thank you
11 and good morning. I just really wanted
12 to, number one, thank you all for being
13 here this morning. It's very, very
14 important that we proceed on this matter
15 and for your work on the Germantown
16 Special Services District. It's critical
17 that this very important area in the 8th
18 District, that it is well represented and
19 that it is represented in a way that
20 really reflects the community that is
21 diverse, it has the appeal that people in
22 the community want, but also that we're
23 able to attract so many other folks from
24 outside of our district, as this is one
25 of the busiest transportation hubs in the

1 10/2/13 - RULES - BILL 130491, etc.
2 City of Philadelphia. We have a lot of
3 folks coming and going on a daily basis
4 in and out of the Germantown and Cheltenham
5 corridor, so the work that's done here is
6 really critical to sustaining that
7 community and also to jobs in the
8 neighborhood and the beautification of
9 the area.

10 So I just really wanted to
11 thank you all for this very important
12 work that you do and that you have done
13 and that you will do in the future
14 towards making this a success, because
15 it's going to go a long way. It's more
16 than just what it appears to be on the
17 surface. It's going to go much, much
18 deeper than that in terms of the impact
19 that it will have. So thank you.

20 COUNCILMAN GREENLEE: Thank
21 you, Councilwoman.

22 And before, Mr. Martin, before
23 you start, we have already your
24 testimony, along with Ms. Shepard's and
25 Ms. Swinson is on the record here and

1 10/2/13 - RULES - BILL 130491, etc.
2 also from Andy Trackman, who I'm not sure
3 is here. So you don't have to read the
4 whole statement. If you can just
5 summarize, we'd appreciate it.

6 Mr. Martin, please identify
7 yourself and proceed.

8 MR. MARTIN: Good morning. My
9 name is Joseph Martin. Thank you,
10 Chairman Greenlee and members of the
11 Rules Committee. I have to say, first of
12 all, that I'm in awe of being here. I'm
13 born and raised in Philadelphia. This is
14 my first time being in this room. You
15 guys are, you know, legends. So thank
16 you for having us.

17 COUNCILMAN GREENLEE: You can
18 come back any time. Come back Thursday,
19 as a matter of fact.

20 MR. MARTIN: Enough said? Pass
21 it on?

22 I own and operate Acclaim
23 Academy. It's an early childhood
24 learning center in Philadelphia, in
25 Germantown, located at Germantown and

1 10/2/13 - RULES - BILL 130491, etc.

2 Chelten. I service 140 children, have
3 over 25 employees. I've been there since
4 2010. It was my first initiative in
5 business, and I chose Germantown to start
6 my business because of the history,
7 because of the fact that I was born there
8 and the rich history that is there. So
9 this GSSD coming on board is very
10 critical to the success not only of my
11 business but to the Germantown corridor.
12 It will help clean it, it will help
13 beautify it, and with the help of
14 Councilwoman Bass and all the other State
15 Representatives there, this is a perfect
16 time for us to leverage GSSD to help not
17 only our corridor but the businesses in
18 the area.

19 So I ask that you support our
20 bill and pass this along.

21 Thank you.

22 COUNCILMAN GREENLEE: Thank
23 you, Mr. Martin. Appreciate it.

24 Ms. Shepard, and then if
25 anybody has any questions. Please.

1 10/2/13 - RULES - BILL 130491, etc.

2 Please identify yourself and proceed.

3 MS. SHEPARD: Good morning,
4 Chairman Greenlee and members of the
5 Rules Committee. My name is Ingrid
6 Shepard and I'm the principal of Shepard
7 Consulting, LLC and also the Founder and
8 Executive Director of The One Less
9 Foundation. I am a Germantown resident.
10 I have lived there for eight years. And
11 if you would allow me a few minutes, I'm
12 going to take a few moments to just
13 outline the details of the plan and the
14 budget for you so that way you do have a
15 greater understanding of what we have
16 worked to put together and want to put
17 forward for the primary business corridor
18 in the Germantown neighborhood.

19 The Germantown Special Services
20 District centers around the intersections
21 of Germantown Avenue and Cheltenham Avenue
22 and also encompasses approximately 2.0
23 square miles of Germantown Avenue and the
24 surrounding streets. In the SSD, there
25 are approximately 270 business

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2 properties, of which 240 are subject to
3 the SSD assessment. Of the 30 or so
4 properties not subject to the SSD
5 assessment, those include several
6 schools, churches, and tax-exempt
7 properties, including ACES Museum,
8 Germantown Historical Society, and also
9 Historic Germantown, which works to
10 sustain 23 landmarks listed on the
11 National Historic Registry, two National
12 Historic Landmark districts, and two
13 National Historic Districts, which is all
14 in the Germantown area, many of which are
15 centered in what would be the boundaries
16 of the Special Services District.

17 The plan and budget that was
18 developed by the Steering Committee and
19 further developed by the Board members
20 includes an assessment equal to 12
21 percent of each business property owners'
22 2013 real estate taxes and also includes
23 requested contributions from the various
24 tax-exempt properties which are located
25 within the District boundaries. The

1 10/2/13 - RULES - BILL 130491, etc.
2 proposed total assessment and budget for
3 the District is \$178,176, which would go
4 towards covering the daily cost of
5 cleaning, basic maintenance, basic
6 graffiti removal, and also salaries of
7 the District manager and the avenue
8 ambassadors. Included in the work that
9 the Special Services District will also
10 undertake is partnering with local
11 community groups to further enhance the
12 visual appeal of the business corridor
13 through greening and other beautification
14 projects.

15 Some of the work that the
16 Steering Committee and the Board itself
17 has done in order to reach out to the
18 community to gain the support has been
19 through several community meetings.
20 There have been two official hearings.
21 There have been three mailings to all of
22 the property owners, and we also went
23 door to door and spoke with every
24 business owner within the Service
25 District to make sure that we were

1 10/2/13 - RULES - BILL 130491, etc.

2 gaining their support that is needed in
3 order for us to provide the services to
4 the Germantown community.

5 One of the reasons that we feel
6 that the Special Services District is not
7 only vital to the Germantown area but
8 also to the City of Philadelphia itself
9 as expressed is that the intersections of
10 Germantown Avenue and Chelton Avenue is
11 one of the most heaviest traveled within
12 the City itself. And then in the
13 Germantown area, we are a mixture of
14 small-owned businesses, chain stores, and
15 also we have one of the largest historic
16 communities outside of Old City, which
17 actually does bring in tourists to the
18 area. And we believe by having the SSD,
19 we will be able to enhance and sustain
20 the area and draw in more shoppers and
21 tourists not only to Germantown but also
22 to the City of Philadelphia as well.

23 And we greatly appreciate the
24 assistance provided by Councilwoman Bass
25 and her staff in all the work that we've

1 10/2/13 - RULES - BILL 130491, etc.
2 done in order to get this far, and we do
3 request the support of the Rules
4 Committee and Council as a whole in
5 reauthorizing the Germantown Special
6 Services District.

7 Thank you.

8 COUNCILMAN GREENLEE: Thank
9 you, Ms. Shepard.

10 Are there any questions for
11 anyone here at the panel?

12 (No response.)

13 COUNCILMAN GREENLEE: Seeing
14 none, thank you all very much. Good
15 luck.

16 I have three other witnesses on
17 my list here. Cornelia Swinson, is she
18 here? Okay. Stan Smith. If you could
19 both come up. And Marcus Van
20 Heppinstall.

21 MR. VON HEPPINSTALL: Von.

22 COUNCILMAN GREENLEE: Von
23 Heppinstall. Sorry. If you three could
24 please come up.

25 And is there anyone else here

1 10/2/13 - RULES - BILL 130491, etc.

2 that wishes to testify?

3 (No response.)

4 COUNCILMAN GREENLEE: Great.

5 (Witnesses approached witness
6 table.)

7 COUNCILMAN GREENLEE: Ms.

8 Swinson, if you could start. Just
9 identify yourself and proceed, please.

10 MS. SWINSON: Pardon me?

11 COUNCILMAN GREENLEE: Just
12 identify yourself for the record and
13 proceed.

14 MS. SWINSON: Good morning. My
15 name is Cornelia Swinson. I'm the
16 Executive Director of G'Town Restoration
17 CDC and also Director of the Johnson
18 House historic site, which is not within
19 the District but important to the whole
20 City. I'm an underground railroad site.

21 I just want to summarize by
22 saying that the G'Town CDC is a
23 non-profit organization. We were
24 designated as a NAC and, as such, we work
25 on promoting the sustainability of the

1 10/2/13 - RULES - BILL 130491, etc.
2 community, providing and creating
3 employment opportunities, partnership
4 with other organizations, and linking
5 people with decent, affordable housing,
6 and we work with the private sector and
7 the for-profit sector and the government
8 obviously. We served about 2,800 people.
9 So a lot of people come through our
10 doors. We have the voice of the
11 community and, as such, was granted a
12 Registered Community Organization status
13 by the City's Planning Commission in
14 2012.

15 What I'd like to say is, I
16 moved to Germantown over 30 years ago
17 because of what I perceived as real
18 progressive movement in the neighborhood.
19 So it's really gratifying to see that the
20 Germantown Special Services District will
21 be reinvigorated, and I, along with
22 others, worked with the late great State
23 Representative David P. Richardson, Jr.,
24 who listened to the voice of the
25 community who were concerned about the

1 10/2/13 - RULES - BILL 130491, etc.
2 cleanliness, the safety, and
3 attractiveness. I mean, Germantown is a
4 beautiful place, and it deserves the
5 distinction of the new lighting and all
6 the other amenities that were implemented
7 through the Germantown Streetscape.

8 I wanted to end by saying that
9 those early efforts pioneered what we see
10 today and will go a long ways towards
11 saying to the community it's good to be
12 involved and be the voice in the
13 community, and the Germantown Special
14 Services District was created because of
15 some of that momentum that was started by
16 he and other city and state
17 representatives at the moment.

18 COUNCILMAN GREENLEE: Okay.
19 Thank you very much.

20 Mr. Smith, and then after the
21 three of you, if there's any questions.

22 MR. SMITH: Sure. Good
23 morning, Council. It's an honor to be
24 here. It's also my first time. I'm a
25 little scared.

1 10/2/13 - RULES - BILL 130491, etc.

2 COUNCILMAN GREENLEE: Welcome.
3 Nothing to be scared of.

4 MR. SMITH: Don't be scared,
5 okay.

6 COUNCILMAN GREENLEE: Being
7 scared is when this whole place is full
8 and they're yelling at you.

9 MR. SMITH: Excuse me. That is
10 scary.

11 I'm a minority-owned business
12 owner. I've been in Germantown for over
13 25 years operating my business. I'm a
14 real estate developer with social
15 responsibility. It took 25 years to get
16 there, to understand that concept. I
17 also have properties with businesses on
18 the corridor that are going to be taxed.
19 I also have a banquet hall that I operate
20 in Germantown. So I'm very much involved
21 listening, hearing, talking to the
22 people.

23 I want to thank the Council for
24 giving me the mechanism that we need to
25 get organized to start a new Germantown,

1 10/2/13 - RULES - BILL 130491, etc.
2 to start a renewed attitude, to educate,
3 to beautify. And I'll be part of that
4 machine, and with your support, I'll be
5 able to achieve that and change the way
6 we do business in Germantown.

7 COUNCILMAN GREENLEE: Thank
8 you, sir.

9 Mr. Von Heppinstall.

10 MR. VON HEPPINSTALL: Good
11 morning, Councilmembers. First I'd like
12 to start off by saying I want to thank
13 Cindy Bass for having the strength and
14 the courage to jump up here and realize
15 what we need and to put it into
16 implementation.

17 I've had a hair salon in
18 Maplewood Mall, which is in Germantown,
19 in the middle of Germantown, for 30 years
20 and I've seen what has happened to
21 Germantown, and I'm now a part of the
22 Germantown Special Services Committee for
23 their Clean and Safety Committee. And I
24 just wanted to say that I'm very excited
25 about this procedure going on because

1 10/2/13 - RULES - BILL 130491, etc.
2 it's something that's been needed for a
3 long time. It's something that is now we
4 the people, by the people, and it's for
5 the people. So I really appreciate the
6 opportunity for her to put us together so
7 we can go ahead and do this, because
8 we're responsible for ourselves and we
9 also see what we need.

10 One more thing I wanted to say
11 is, when I went out to talk to the
12 people, the business owners and
13 residents, property owners, they weren't
14 too excited about putting a Germantown
15 Special Services back in order because of
16 the past history that we've had before,
17 but with our Councilperson behind us and
18 the people that I have sitting here at
19 this table and sitting behind us, they're
20 dedicated in making sure that we do the
21 right thing the right way. And we look
22 for long-term results, not just immediate
23 gratification. So we're not here just
24 for today to try to sell this thing. We
25 want to make sure that our neighborhood

1 10/2/13 - RULES - BILL 130491, etc.
2 is a safe place for kids to go, where you
3 can shop, to get from a shovel to
4 whatever else you need in order to
5 sustain your household.

6 So, once again, I really
7 appreciate the effort that our
8 Councilperson Cindy Bass has put
9 together, and we guarantee that we will
10 make sure -- maybe not guarantee. I
11 don't want to have anybody talk to me
12 later on. But we're going to make sure
13 that we put the best effort forward and
14 make sure that this is something that's
15 going to be beneficial to not only the
16 neighborhood but the residents and the
17 business owners. So I appreciate the
18 chance to talk to you people, and we're
19 looking for your blessings.

20 COUNCILMAN GREENLEE: Thank
21 you, sir. Mr. Von Heppinstall, just a
22 quick question. You said that some
23 people were hesitant at first. What do
24 you think would you say got them on board
25 and are there any that you're aware of

1 10/2/13 - RULES - BILL 130491, etc.
2 that really still have problems, that
3 you're aware of?

4 MR. VON HEPPINSTALL: I don't
5 mean to toot my own horn, but the reason
6 why a lot of people have changed their
7 mind about allowing us to start again is
8 because of the fact that my 50 years of
9 being in Germantown, I've seen where
10 we've had things that are no longer
11 available. I can't buy a suit or a pair
12 of shoes on Chelten Avenue, but I can buy
13 a pair of Timberlands or a basketball
14 jersey. So we want to try to change the
15 neighborhood's perception.

16 When people come into
17 Germantown, when I was a little kid, they
18 were wearing white gloves, they went
19 shopping. They came from Center City to
20 go shopping. So right now we have at
21 least ten apartment buildings that hold
22 almost up to 10,000 people and none of
23 these people cross Morris Street to go
24 shopping on Chelten Avenue. It's because
25 we don't have the things that are

1 10/2/13 - RULES - BILL 130491, etc.
2 sustainable for you to do a normal
3 lifestyle, a progressive lifestyle, and
4 these are the things that we want to try
5 to bring back to the Avenue. I'm not
6 saying we have to go back to what it was,
7 because that's a far cry, but we'd like
8 to have Santa Claus come down in the fire
9 truck and have kids come in and sit on
10 his lap like we did back in the day, and
11 we'd like to have things that you need to
12 sustain your household, just normal
13 everyday things, and we are lacking those
14 services. So that's what we're going to
15 try to do.

16 COUNCILMAN GREENLEE: I
17 appreciate it, sir, and I think it's
18 really important to try to bring back
19 these traditionally local shopping areas.
20 I live near West Girard Avenue and we're
21 going through a similar situation.

22 I'm sorry.

23 COUNCILWOMAN BASS: Councilman
24 Goode is going to be Santa Claus, he
25 said.

1 10/2/13 - RULES - BILL 130491, etc.

2 COUNCILMAN GREENLEE: He's
3 going to be Santa Claus? Very good.
4 Actually, I'll come up for that one.

5 MR. VON HEPPINSTALL: And you
6 know what? Just on being able to bring a
7 morale, let people realize that there is
8 a -- Germantown is worth saving. We have
9 such historical unbelievable creativity.
10 When you talk to your next-door neighbor,
11 you find out that somebody like Stan
12 Smith or somebody like Connie who is
13 doing something that's changing the
14 neighborhood, who is involved. So what
15 we want to do is, we want to try to make
16 sure that people know that we're out here
17 and we want other people to not be afraid
18 anymore of what they were before, because
19 they were burnt by what happened before.
20 Now it's just us. So we want to take
21 responsibility, and we're willing to take
22 the responsibility to make sure that our
23 neighborhood is better, not only for
24 today but for when the kids are older,
25 because I'm one of those kids that grew

1 10/2/13 - RULES - BILL 130491, etc.

2 up and I still have those same kind of
3 moralistic characteristics in me that I
4 feel that Germantown gave to me. So
5 right now, we don't have them, and I'd
6 like -- we'd like to bring them back.

7 COUNCILMAN GREENLEE: Thank
8 you, sir.

9 Any other questions or
10 comments?

11 Councilwoman Tasco.

12 COUNCILWOMAN TASCO: Good
13 morning. Thank you all for coming down.
14 I know of the hard work that you're doing
15 in Germantown and the many, many years of
16 struggle trying to revitalize that area,
17 not just the business corridor but also
18 the residential area. And I thank you,
19 Connie, for the many years of the
20 leadership that you have provided in
21 Germantown and working with Dave. I go
22 to some -- I go to Champagne's.

23 MS. SWINSON: Yes, you do, and
24 I see you there.

25 COUNCILWOMAN TASCO: And I came

1 10/2/13 - RULES - BILL 130491, etc.
2 here in '58, so I do know what Germantown
3 looked like in those days. Of course,
4 you can't go back to that, but you have
5 an opportunity to revitalize it with a
6 new framework, a new picture.

7 Marcus, I just want to say I'm
8 proud of you.

9 Marcus grew up with my son.
10 They were two devils together.

11 So I'm real proud to see that
12 you are involved with the community, as
13 well as your parents, who are very much
14 involved with Germantown, and that you
15 are working with the group and that
16 you're a strong businessman, and I'm
17 proud of you. Thank you for coming down.

18 MR. VON HEPPINSTALL: Thank you
19 very much. I love you too.

20 COUNCILWOMAN TASC0: And nice
21 to see you again.

22 MR. VON HEPPINSTALL: Charles
23 is my best friend in the whole world, so
24 he's been with me through thick and thin.

25 COUNCILWOMAN TASC0: Thank you

1 10/2/13 - RULES - BILL 130491, etc.

2 both for coming.

3 And, Mr. Smith, I don't know
4 you personally, but I know you, and I
5 thank you for coming and being supportive
6 of this project and we're looking forward
7 to great things happening in Germantown,
8 and I'm sure the Councilwoman is going to
9 be there for a long time to make it
10 happen.

11 Thank you.

12 COUNCILMAN GREENLEE: Thank you
13 all very much.

14 No other questions, thank you
15 all.

16 Is there anyone else here to
17 testify on Bill No. 130594?

18 (No response.)

19 COUNCILMAN GREENLEE: Seeing
20 none, that will conclude the testimony on
21 this bill. Now, we have a resolution
22 still to be heard, but what I'm going to
23 do is temporarily recess the Council
24 hearing and go into a Council meeting on
25 the two bills we just heard. And the

1 10/2/13 - RULES - BILL 130491, etc.

2 Chair recognizes Councilman Goode
3 regarding Bill No. 130491.

4 COUNCILMAN GOODE: Thank you,
5 Mr. Chairman. I move that Bill No.
6 130491 be reported out of this committee
7 with a favorable recommendation and the
8 rules of Council be suspended so as to
9 permit first reading at our next Council
10 session.

11 (Duly seconded.)

12 COUNCILMAN GREENLEE: It's been
13 moved and seconded.

14 All in favor?

15 (Aye.)

16 COUNCILMAN GREENLEE: Opposed?

17 (No response.)

18 COUNCILMAN GREENLEE: Hearing
19 none, Bill No. 130491 is reported out of
20 this committee favorably with a rules
21 suspension to allow for first reading at
22 our next session of Council.

23 The Chair recognizes
24 Councilwoman Bass.

25 COUNCILWOMAN BASS: Thank you,

1 10/2/13 - RULES - BILL 130491, etc.

2 Mr. Chairman. I move that Bill No.
3 130594 be reported out of Committee with
4 a favorable recommendation and also that
5 the rules of Council be suspended to
6 allow for first reading at our next
7 session of Council.

8 (Duly seconded.)

9 COUNCILMAN GREENLEE: It's been
10 moved and seconded.

11 All in favor?

12 (Aye.)

13 COUNCILMAN GREENLEE: Opposed?

14 (No response.)

15 COUNCILMAN GREENLEE: Hearing
16 none, Bill No. 130594 is reported out of
17 this committee favorably with a rules
18 suspension to allow for first reading at
19 our next session of Council.

20 That will conclude those two
21 bills. Thank you very much. We will now
22 go back into our public hearing for
23 Resolution 130613.

24 Ms. Marconi, will you please
25 read the title of that resolution.

1 10/2/13 - RULES - BILL 130491, etc.

2 THE CLERK: Resolution No.

3 130613, resolution authorizing the City
4 Council Committee on Rules to hold public
5 hearings to investigate strategies and
6 offer recommendations for the improvement
7 of collection procedures, to increase
8 current and delinquent revenues from the
9 School Income Tax.

10 COUNCILMAN GREENLEE:

11 Commissioner Tolson and team walking up
12 here.

13 Before we take any testimony,
14 the Chair recognizes Councilwoman
15 Reynolds Brown, the sponsor of this
16 resolution.

17 (Witnesses approached witness
18 table.)

19 COUNCILWOMAN BROWN: Good
20 morning, Mr. Chairman and members of this
21 committee. I am pleased to raise
22 awareness and interest in the School
23 Income Tax.

24 The School District of
25 Philadelphia imposes a tax on various

1 10/2/13 - RULES - BILL 130491, etc.
2 classes of unearned income which are not
3 subject to the Philadelphia business
4 income and receipts tax or the wage tax.
5 If you are a Philadelphia resident for a
6 portion of the year, the amounts are
7 prorated for your period of residency.
8 Interest earned on savings and checking
9 accounts is exempt. Likewise, interest
10 received from bonds or debt obligations
11 of the Commonwealth of Pennsylvania or
12 its political subdivisions or direct
13 obligations of the federal government is
14 also exempt from this tax. This tax is
15 filed annually as well.

16 The failure of any person to
17 receive a tax return does not excuse them
18 from the responsibility of filing a
19 return and paying the tax due on time.
20 This tax can be filed and paid online.

21 During this hearing, we will
22 discuss strategies to ensure all citizens
23 who are subject to the School Income Tax
24 are first made aware of it, made aware of
25 the filing, filing the return, and paying

1 10/2/13 - RULES - BILL 130491, etc.
2 the tax if due. We will also discuss how
3 our Revenue Department already works
4 closely with other agencies to ensure
5 that we are adequately capturing this
6 uncollected revenue designed to go
7 directly to the School District of
8 Philadelphia.

9 We understand that the School
10 Income Tax is not difficult to collect --
11 is difficult. The School Income Tax is
12 difficult to collect because it applies
13 to unearned income, often relying on
14 self-reporting by the taxpayer. It is
15 our hope that through this hearing, we
16 can craft or develop new solutions to
17 ensure this tax is reported at a level
18 greater than what currently exists today.

19 Finally, it's another attempt
20 to let our parents know that we're not
21 resting on our laurels simply because our
22 schools opened on time. We need to
23 continue to search for every single
24 dollar that we can that's due the School
25 District. So it is imperative that we

1 10/2/13 - RULES - BILL 130491, etc.
2 first identify and exhaust all potential
3 or real revenue sources inside and
4 outside of government to find additional
5 dollars for our school.

6 I look forward to the testimony
7 on this issue, and I do want to salute
8 and say thank you to the Office of
9 Consumer Affairs and the leadership
10 there, which continues to be innovative
11 and progressive in helping government
12 work better on behalf of its consumers
13 and its citizens, and so for that, I want
14 to thank Lance Haver.

15 I thank you, Mr. Chairman, for
16 an opportunity to offer these brief
17 remarks.

18 COUNCILMAN GREENLEE: Thank
19 you, Councilwoman.

20 Does anybody else have a
21 comment from the Committee?

22 (No response.)

23 COUNCILMAN GREENLEE: Seeing
24 none, Commissioner, before you start, I
25 just want to go on record as saying --

1 10/2/13 - RULES - BILL 130491, etc.
2 and I think I speak for a whole lot of
3 Councilmembers, if not everybody -- that
4 we just congratulate you on the job
5 you've done so far. We were very happy
6 to hear when you were appointed
7 Commissioner. We all said you would do a
8 good job, and it's nice to be right
9 sometimes. So, again, we appreciate the
10 revenue coming in. We all like that, but
11 just the job you've done I think is to be
12 commended, and I'm sure that will
13 continue.

14 So please identify yourself and
15 proceed.

16 COMMISSIONER TOLSON: Thank
17 you, Mr. Chair. We have a very fine team
18 in the Revenue Department. And I also
19 thank Councilwoman Reynolds Brown for her
20 fine summation and commentary.

21 My name is Clarena Tolson. I
22 am the Commissioner of the City's
23 Department of Revenue. I'm here today to
24 testify on Resolution No. 130613
25 introduced by Councilwoman Brown and

1 10/2/13 - RULES - BILL 130491, etc.
2 Councilwoman Sanchez authorizing the
3 Committee to hold public hearings to
4 investigate strategies and offer
5 recommendations for the improvement of
6 collection procedures to increase current
7 and delinquent revenue from the School
8 Income Tax.

9 The School Income Tax is the
10 one on unearned income of Philadelphia
11 residents. Certain interest, dividend,
12 capital gain, rental income, income from
13 estates and trusts, and income from S
14 corporations and limited partnerships are
15 the main classes of unearned income
16 subject to the School Income Tax.
17 Salaries and wages and income from
18 business activities of residents are
19 earned income and, as such, are not
20 subject to the School Income Tax.

21 We should share a sense of
22 scale for the School Income Tax. For
23 example, while the City collected \$1.57
24 billion in wage tax for Fiscal 2013, we
25 collected 27.95 million in School Income

1 10/2/13 - RULES - BILL 130491, etc.

2 Tax for the same period.

3 Currently, we have 34,000
4 School Income Tax accounts, and for
5 Fiscal '12, the City collected 27.76
6 million for these accounts. Over the
7 years, the City has collected 24.5
8 million in 2011, 21.78 in 2010, and 25.16
9 in 2009. The principal amount of School
10 Income Tax delinquency for the calendar
11 year 2012 is \$209,000, which is about
12 three-fourths of 1 percent, 0.755
13 percent, of the tax due for the year.

14 As we have begun an extensive
15 and intense collaboration with the state
16 and based upon information that we
17 currently have supplied by them, if
18 Philadelphia residents report all income
19 to -- all the income subject to the tax,
20 a very rough estimate of the total tax
21 due for 2011 would have been
22 approximately \$30 million. Based on the
23 actual total income reported by taxpayers
24 for the same period, the tax due was
25 \$26.9 million. That over \$3 million

1 10/2/13 - RULES - BILL 130491, etc.
2 difference reflects the School Income Tax
3 gap.

4 To reduce the total gap, our
5 challenge is twofold. First, to find
6 ways to reduce the delinquencies that are
7 on the books. However, the main
8 challenge is through our IRS matching
9 program and data exchange agreements we
10 have with our counterparts in the state,
11 to quickly identify those who are
12 responsible for the underreporting, or
13 not reporting at all, their taxable
14 dividend and other taxable income and
15 take the necessary steps and actions to
16 have them pay their fair share of the tax
17 revenue badly needed to fund our School
18 District.

19 Finally, I want to appreciate
20 the fact that most of the income classes
21 subject to the School Income Tax are not
22 taxed in the same manner as they are
23 taxed under the Pennsylvania Income Tax.
24 While the General Assembly broadly
25 defined the unearned income tax subject

1 10/2/13 - RULES - BILL 130491, etc.
2 to the Pennsylvania Income Tax, it
3 narrowly defined those same classes of
4 income under the School Income Tax
5 enabling legislation. Let me give you a
6 few examples to highlight this fact.

7 The School Income Tax is not
8 imposed on any interest or dividends from
9 private banks, building and loan
10 associations, savings and loan
11 associations, credit unions, and bank and
12 trust or trust companies. These items
13 are subject to the Pennsylvania Income
14 Tax, however. The information we have
15 obtained from the state shows that based
16 upon calendar 2010 data, only about 49
17 percent of the total interest subject to
18 the Pennsylvania Income Tax is also
19 subject to the School Income Tax.

20 In addition, the School Income
21 Tax subjects to tax only short-term
22 capital gains, that which is held for
23 less than six months, while both long-
24 and short-term capital gains are subject
25 to the Pennsylvania Income Tax.

1 10/2/13 - RULES - BILL 130491, etc.

2 Short-term capital gain constitute only
3 about 6 percent of the total capital gain
4 subject to the Pennsylvania Income Tax.
5 Based on our current analysis for 2011
6 numbers, if the School District was
7 allowed to tax all capital gains from the
8 Philadelphia residents, it would have
9 generated approximately \$25.3 million tax
10 revenue for the School District.

11 As you can tell from my
12 presentation, the tax consequences of the
13 differences between the manner in which
14 the City and the State taxes all major
15 classes of unearned income are
16 significant. To give you an idea, if the
17 School District had the authority to tax
18 these unearned income items the same way
19 the state taxes them, in 2011 the School
20 District would have generated
21 approximately \$63 million compared to the
22 \$24 million the City collected in the
23 same year. This \$38 million discrepancy
24 is in fact phenomenal. However, the
25 General Assembly has to amend the School

1 10/2/13 - RULES - BILL 130491, etc.
2 Income Tax enabling legislation for this
3 to happen. We are enhancing our
4 collaboration with the state to maximize
5 the revenues for the School Income Tax,
6 and we're looking forward to a great
7 opportunity there.

8 At this point, I'd like to
9 conclude my testimony and thank you for
10 giving me the opportunity to testify on
11 behalf of the School District Income Tax.

12 COUNCILMAN GREENLEE: Thank
13 you, Commissioner. I know other
14 Councilmembers have questions. I just
15 have one real quickly. Retirement
16 accounts, are they included in this at
17 all?

18 COMMISSIONER TOLSON:
19 Councilman, because I am not a CPA and
20 you don't want my tax advice in terms of
21 that direction, I'm going to ask for
22 Mr. Frank Breslin to come forward. He is
23 our Deputy for tax and he is a CPA and
24 can give you the proper answer with
25 regard to the technicalities of what is

1 10/2/13 - RULES - BILL 130491, etc.
2 required or allowed on that tax.

3 COUNCILMAN GREENLEE: Okay.
4 Great. Thank you.

5 (Witness approached witness
6 table.)

7 COUNCILMAN GREENLEE: Good
8 morning, Mr. Breslin. Just identify
9 yourself, please.

10 DEPUTY COMMISSIONER BRESLIN:
11 Frank Breslin, Deputy Commissioner for
12 Revenue.

13 COUNCILMAN GREENLEE: Pull the
14 microphone a little closer.

15 COUNCILWOMAN TASCO: We have
16 old ears.

17 DEPUTY COMMISSIONER BRESLIN:
18 Frank Breslin, Deputy Commissioner of
19 Revenue.

20 In answer to your question,
21 retirement accounts are not taxable for
22 School Income Tax.

23 COUNCILMAN GREENLEE: How about
24 401(k)'s?

25 DEPUTY COMMISSIONER BRESLIN:

1 10/2/13 - RULES - BILL 130491, etc.

2 They're not.

3 COUNCILMAN GREENLEE: That was
4 a simple enough answer.

5 COUNCILWOMAN TASC0: So it's
6 all based on capital gain from investment
7 in stocks?

8 DEPUTY COMMISSIONER BRESLIN:
9 Yes; stocks, bonds, those type of
10 investments, but any investments that are
11 outside of retirement accounts.

12 COUNCILMAN GREENLEE: Great.
13 Thank you.

14 Councilwoman Reynolds Brown.

15 COUNCILWOMAN BROWN: Thank you
16 very much. Thank you for that. That
17 really simplifies the clarity on what's
18 taxable and what's not.

19 I note in your testimony,
20 Commissioner, that you state that there
21 are 34,000 School Income Tax accounts. I
22 assume that that amount of accounts has
23 been self-reported or is that amount
24 self-reported?

25 COMMISSIONER TOLSON: The

1 10/2/13 - RULES - BILL 130491, etc.

2 School Income Tax is self-reporting,
3 correct. However, we are increasing our
4 discovery and audit to identify
5 additional accounts that may not be
6 paying currently or reporting currently,
7 and also starting an educational effort.
8 We're developing educational materials to
9 advise people of what the tax is and what
10 it requires, because it may be a case
11 that many people do not know that they
12 owe the tax or what the tax is, and I'm
13 sure that many, if they did know, that
14 they would contribute.

15 COUNCILWOMAN BROWN: What's the
16 rollout or timeline for the
17 implementation of this educational
18 campaign, if you will?

19 COMMISSIONER TOLSON: We will
20 have educational materials that will be
21 available probably by the beginning of
22 December.

23 COUNCILWOMAN BROWN: This may
24 be a repeat. What is your level of
25 confidence that we only have 34,000

1 10/2/13 - RULES - BILL 130491, etc.
2 individuals eligible to pay? So is it
3 fair to assume that you think that the
4 number could be higher given the fact
5 that these are self-reported?

6 COMMISSIONER TOLSON: Yes,
7 that's correct. I think that -- we want
8 to examine every corridor, make sure that
9 we have taken the opportunity to
10 determine for sure that there's nothing
11 that is being left behind in terms of
12 people who do not know or those who have
13 not paid because they choose not to pay.
14 So our methods to approach them will be
15 to certainly educate, then do the
16 collaboration with the state and the
17 Internal Revenue Service, sharing data.
18 We are working to improve our systems to
19 gather their information, synthesize it,
20 and then turn that into our ability to
21 address taxpayers who need to properly
22 file.

23 COUNCILWOMAN BROWN: So that
24 response was a segue to my next question
25 in asking how well are we doing with

1 10/2/13 - RULES - BILL 130491, etc.

2 regards to the collaboration between the
3 Commonwealth and the IRS?

4 COMMISSIONER TOLSON: We have a
5 system where we can now receive the IRS
6 data. We are working to improve that
7 processing. Most importantly for us --
8 before I say that. With regard to the
9 state, we are working with the state
10 Department of Revenue. The Revenue
11 Secretary has been most helpful with
12 trying to support our efforts to improve
13 our collection activities and our audit
14 and discovery process to maximize our tax
15 revenues, and he has pledged to share all
16 the data that he has and he's even
17 pledged to share some of the technology
18 that he uses to support our efforts. So
19 we can't give enough thanks in that area
20 for that effort.

21 We are developing on our end
22 the internal capacity to receive
23 information and then synthesize and use
24 it. Currently, we don't have some of the
25 technology at hand, specifically I'm

1 10/2/13 - RULES - BILL 130491, etc.

2 thinking about a data warehouse where we
3 can receive and process some of the
4 information, but we're getting that in
5 short order. In fact, we're concluding
6 an RFP process now that's already been
7 let out and we are interviewing
8 candidates. So we hope that in short
9 order we'll be able to kind of move to
10 use technology to our advantage to
11 identify our taxpayers, the proper
12 taxpayers for proper accounts, and then
13 to help us use the proper strategies for
14 various classes of taxpayers based upon
15 why they are delinquent.

16 COUNCILWOMAN BROWN: Okay.

17 Just a couple more questions regarding
18 the enabling legislation at the state,
19 which appears the enabling legislation
20 for the School Income Tax is far more
21 restrictive than the Pennsylvania Income
22 Tax. Do we know why the state gives it a
23 more narrower definition?

24 COMMISSIONER TOLSON: I don't
25 know that we know why. You are right

1 10/2/13 - RULES - BILL 130491, etc.
2 that it is by definition more narrow. I
3 don't know the history with regard to --
4 we're not aware of the history of why it
5 was defined as it is. It's a fairly
6 older tax, so it's been around a while.

7 COUNCILWOMAN BROWN: Any
8 thinking to -- sometimes it's useful to
9 have legislation and definition that
10 complements each other. Any discussion
11 about that in your office to match the
12 state's definition?

13 COMMISSIONER TOLSON: Yes, we
14 are talking about that and viewing that
15 as an option.

16 COUNCILWOMAN BROWN: Forgive
17 me?

18 COMMISSIONER TOLSON: And
19 viewing that as an option. So we are
20 evaluating the possibilities around that.

21 COUNCILWOMAN BROWN: And do you
22 believe if the definition were to change,
23 would that increase the monetary amount
24 we might be able to collect?

25 COMMISSIONER TOLSON: If the

1 10/2/13 - RULES - BILL 130491, etc.

2 definition were to change and it was the
3 same as the state's, yes, it would.

4 COUNCILWOMAN BROWN: Yes, it
5 would?

6 COMMISSIONER TOLSON: Yes, it
7 would.

8 COUNCILWOMAN BROWN: All right.
9 Well, thank you for your testimony. In
10 terms of next steps, I would ask that
11 maybe we could meet offline and work with
12 you to hear from you when you plan to
13 launch the new education marketing piece
14 later at the end of the year in December
15 around just the awareness of the School
16 Income Tax.

17 COMMISSIONER TOLSON: Yes,
18 indeed. Gladly.

19 COUNCILWOMAN BROWN: All right,
20 then.

21 COMMISSIONER TOLSON: Thank you
22 so much.

23 COUNCILWOMAN BROWN: Thank you
24 very much.

25 Thank you, Mr. Chairman.

1 10/2/13 - RULES - BILL 130491, etc.

2 COUNCILMAN GREENLEE: Thank
3 you, Councilwoman.

4 Councilwoman Tasco.

5 COUNCILWOMAN TASC0: Thank you
6 very much.

7 I read recently that a
8 legislator was planning to move to allow
9 the School District to tax. Is this
10 something tied in with this issue, that
11 you know of, give the SRC the ability to
12 tax?

13 DEPUTY COMMISSIONER BRESLIN:
14 I'm not aware of that.

15 COUNCILMAN GREENLEE: It was
16 actually the Budget Director I think --
17 the state Budget Director I think said
18 that, and I think that was more related
19 to the sales tax issues.

20 COUNCILWOMAN TASC0: Sales tax?

21 COUNCILMAN GREENLEE: Yeah.
22 That doesn't mean they might not try to
23 expand that.

24 COUNCILWOMAN TASC0: Right. I
25 just saw a little brief and I didn't read

1 10/2/13 - RULES - BILL 130491, etc.

2 the whole article.

3 Okay. Thank you very much.

4 COUNCILMAN GREENLEE:

5 Commissioner, if I could just ask, when
6 someone is discovered, if you will, an
7 account is discovered, what does the
8 notice exactly say? Does it give them an
9 amount? It just says you have to put in
10 a return? Just so I'm clear on that.

11 COUNCILWOMAN TASC0: They send
12 you a threatening notice.

13 COUNCILMAN GREENLEE: I was
14 going to let her say that.

15 COMMISSIONER TOLSON: I think
16 that one of the things that's important
17 for us as a department to do is to build
18 a culture where compliance is expected
19 and lack of compliance produces expected
20 consequences. Part of that process means
21 that we will seek out those who have, for
22 whatever reason, not complied with the
23 tax, advise them that they have not
24 complied, ask them to comply, then give
25 them an opportunity for remedy. Should

1 10/2/13 - RULES - BILL 130491, etc.
2 they continue to fail to comply, we then
3 move to a process, based upon whatever
4 the tax may be, to address our concern.
5 It could be liens. It could be fines.
6 It could be things that are even more
7 severe depending upon what the tax is.
8 But in all ways, we will start out with a
9 request for more information or asking
10 the citizen to file, because it's
11 important for the citizen to advise us on
12 what they know, and we can advise them of
13 how much we know.

14 COUNCILMAN GREENLEE: The
15 reason I bring that up is obviously, as
16 it was discussed here, a lot of people
17 don't even know they're supposed to.

18 COMMISSIONER TOLSON: That's
19 correct.

20 COUNCILMAN GREENLEE: Like most
21 people, if they own a property, they know
22 they're supposed to pay property taxes.
23 If they have a job, they know they're
24 supposed to pay wage taxes. But some
25 people I don't think quite understand

1 10/2/13 - RULES - BILL 130491, etc.

2 what exactly -- and, again, if they pay
3 something to the state, maybe they think
4 that's what -- they did their obligation,
5 that kind of thing.

6 So the first notice is more
7 just saying we understand you may have to
8 pay this, we need information from you,
9 that type of thing?

10 COMMISSIONER TOLSON: That's
11 correct. And we will put it almost like
12 that, we understand that you may, because
13 there could be a reason why somebody may
14 not. There could be a reporting error.
15 There could be some circumstance that
16 we're not aware of. So we ask for the
17 information and ask people to file.

18 COUNCILMAN GREENLEE: Because I
19 think all offices probably get questions
20 every now and then, I got this thing,
21 what is it, you know. And so I think
22 it's good that the first notice, if you
23 will, is mildly worded.

24 COUNCILWOMAN BROWN: It's a
25 friendly FYI. Councilwoman Tasco and I

1 10/2/13 - RULES - BILL 130491, etc.
2 were just discussing that very approach,
3 if you will, how it hopefully diminishes
4 the alarm of the taxpayer when you use
5 the word "may." It just opens the door
6 for a more friendly followup, if you
7 will.

8 COMMISSIONER TOLSON: Correct.
9 And we appreciate that. We do want to be
10 a department that is known as
11 professional, technically competent, and
12 astute and available to our taxpayers.

13 COUNCILMAN GREENLEE: And I
14 know we've discussed this in other areas.
15 Is there any issue like privacy issues
16 that you have problems getting
17 information from the state or federal?

18 COMMISSIONER TOLSON: We have
19 agreements with them. They're very, very
20 strict agreements about how we have to
21 hold the information, but they had been
22 very helpful with us -- helpful to us
23 with regard to information sharing.

24 COUNCILMAN GREENLEE: Because I
25 know with your predecessor a couple times

1 10/2/13 - RULES - BILL 130491, etc.

2 I went into issues. Sometimes they had
3 to do with issues that also dealt with
4 L&I, and there seemed to be this privacy,
5 unable to disclose certain information.
6 But you seem to be saying that that seems
7 to be working pretty well in this case?

8 COMMISSIONER TOLSON: They are
9 sharing information with us, correct.
10 And then they have a standard for us with
11 regard to how we can use the information
12 such that we then have to hold it in
13 confidence.

14 COUNCILMAN GREENLEE: No. I
15 know you can't tell the world.

16 COMMISSIONER TOLSON: But, yes,
17 they are sharing with us, most
18 definitely.

19 COUNCILMAN GREENLEE: Great.
20 Councilwoman Bass.

21 COUNCILWOMAN BASS: Thank you.
22 Good morning, Commissioner.

23 COMMISSIONER TOLSON: Good
24 morning.

25 COUNCILWOMAN BASS: How are

1 10/2/13 - RULES - BILL 130491, etc.

2 you?

3 I just wanted to echo really
4 what was said about the public awareness
5 campaign and how important that is,
6 because I think that with AVI, we made a
7 misstep in our communications. We told
8 people what their assessed value was
9 going to be in moving to the actual
10 value, but we didn't talk about how that
11 relates to your tax bill. And so I think
12 that that was just a critical piece of
13 information that we missed.

14 And so as we move forward and
15 talk about tax bills going forward, I
16 think that we just need to make sure that
17 people understand all of the information,
18 and particularly that we include tax
19 professionals, so CPAs and the like, that
20 there may need to be some really
21 intensive conversations with the
22 professionals so that they know and
23 understand of the expectations, because I
24 would probably suggest that some of them
25 may not be as aware as we'd like them to

1 10/2/13 - RULES - BILL 130491, etc.

2 be that this is a tax, it's
3 self-reporting, and that we expect for
4 folks to pay what is due. So I just
5 wanted to make a mention of that.

6 COMMISSIONER TOLSON: Yes.

7 Thank you. You're right.

8 COUNCILMAN GREENLEE: Thank
9 you.

10 Councilwoman Reynolds Brown.

11 COUNCILWOMAN BROWN: Yes. I
12 would be remiss not to let this hearing
13 go and not say thank you to a member of
14 your team whom for the past eight years
15 maybe has represented the Revenue
16 Department when we visit senior citizen
17 centers around the City. The Revenue
18 Department has always been present and
19 available to ask questions of seniors who
20 are intimidated, confused, unaware, need
21 help in how to handle their particular
22 concerns within the Revenue Department.
23 So know that that service is appreciated
24 and valued by seniors when they hear
25 directly from someone in your department

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2 represented by your staff person.

3 COMMISSIONER TOLSON:

4 Mr. Afessa, yes.

5 COUNCILWOMAN BROWN: Yes, yes,

6 yes.

7 COMMISSIONER TOLSON: Tilahun

8 Afessa.

9 COUNCILWOMAN BROWN: Yes. And
10 the opportunity to directly talk to
11 someone in Revenue up close and personal
12 is so much more comforting than the phone
13 process, which can be off-putting and
14 frustrating for seniors who are trying to
15 be in compliance as well. So thank you.

16 COMMISSIONER TOLSON: Thank
17 you.

18 COUNCILMAN GREENLEE: Thank
19 you.

20 Any other questions for
21 Commissioner Tolson or Mr. Breslin?

22 (No response.)

23 COUNCILMAN GREENLEE: Seeing
24 none, thank you both for being here, and
25 I'm sure there will be more discussion.

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2 Councilwoman Brown said probably she and
3 you will probably be discussing this
4 further, so I appreciate that.

5 Anyone else here that wants
6 to -- Mr. Haver. You looked anxious back
7 there. Come on up.

8 COMMISSIONER TOLSON: Thank you
9 all.

10 COUNCILMAN GREENLEE: Thank you
11 both. Thank you.

12 (Witness approached witness
13 table.)

14 COUNCILMAN GREENLEE: We
15 obviously all know you, but please
16 identify yourself and proceed.

17 MR. HAVER: Good morning. My
18 name is Lance Haver. Please forgive me.
19 I don't have written testimony. I just
20 want to take the time to thank the
21 Council for talking about this issue,
22 because I think, as you all know, we have
23 a wage tax in Philadelphia. It's a very
24 limiting tax. It's not an income tax.
25 It's a wage tax. And the income tax is

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2 the school tax. Our schools are in such
3 dire situation that it's really important
4 the issue you're talking.

5 I did want to ask you to please
6 consider doing what we've done for
7 property taxes and what we've done for
8 business taxes, which is an amnesty
9 program to start with to get people to
10 come in as quickly as possible with as
11 much money as possible and then continue
12 to do whatever is necessary to recover
13 the money.

14 I do believe that most of us in
15 the City of Philadelphia are unfamiliar
16 with the unearned income tax, and I think
17 an amnesty program, giving people an
18 opportunity to come forward and get
19 straight with the government, helps, and
20 it would also be a one-year lump sum that
21 could go directly to the School District
22 that could help out in a very difficult
23 time.

24 COUNCILMAN GREENLEE: Okay.

25 Thank you. Actually, you raise a good

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2 point.

3 Commissioner, could you come

4 back up for a second, please.

5 (Witness approached witness

6 table.)

7 COUNCILMAN GREENLEE: Mr. Haver

8 brings up the point of amnesty, but

9 without even totally getting into that,

10 how far like when you discover somebody,

11 to use the word again I used, how far

12 back or what are you looking for exactly

13 when you get that information?

14 COMMISSIONER TOLSON: We can

15 select the period for how long -- how far

16 we'd like to search.

17 COUNCILMAN GREENLEE: You do or

18 you don't? I'm sorry.

19 COMMISSIONER TOLSON: I said we

20 can.

21 COUNCILMAN GREENLEE: We can?

22 COMMISSIONER TOLSON: We can,

23 yes. We can determine whether or not

24 we're looking at one year or multiple

25 years.

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2 Just checking on that number,
3 we generally have looked back six years.

4 COUNCILMAN GREENLEE: Six
5 years.

6 COMMISSIONER TOLSON: Yes, but
7 that is something that we have the
8 discretion in terms of the effort, and
9 that's based upon where we think that we
10 will get the best return for the
11 resources that may have to be applied to
12 the search and then the subsequent effort
13 behind it.

14 COUNCILMAN GREENLEE: And if
15 you discover that a certain entity,
16 certain taxpayer owes for those six
17 years, there's interest and penalty put
18 on to that?

19 COMMISSIONER TOLSON: That's
20 correct.

21 COUNCILMAN GREENLEE: Okay.
22 Does your department work out any kind of
23 agreement on that or do they have to go
24 to the Tax Review Board?

25 COMMISSIONER TOLSON: No. We

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2 work out payment agreements. We
3 encourage immediate settlement. We give
4 terms that will actually encourage
5 immediate settlement or short-term
6 settlement of those taxes.

7 COUNCILMAN GREENLEE: Because
8 it does go back to the fact that a lot of
9 people don't know.

10 COUNCILWOMAN TASC0: How would
11 they know?

12 COUNCILMAN GREENLEE: Good
13 question. How would they know?

14 COMMISSIONER TOLSON: We do
15 some limited education and outreach now,
16 as the Councilwoman described.
17 Accountants who work in the City know it.
18 For some significant corporations that
19 the accountants support is outside of
20 Pennsylvania or outside of the City,
21 there the question mark comes up. So we
22 are developing materials so we can
23 educate those who -- let's say your
24 business operates out of Chicago and
25 you're doing work here and your

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2 accountant staff is in another city. You
3 may not be aware of all the local taxes
4 or do them as well as you should. So
5 we're developing education materials
6 around there.

7 I think that to the extent that
8 we will in short order be using
9 technology in a way that will make this
10 almost not self-reported in short term,
11 our ability to communicate with those who
12 should be filing and should be paying
13 will dramatically change.

14 COUNCILMAN GREENLEE: I guess
15 I'm looking at some of those things you
16 said as far as what people would owe and
17 you talk about rental income. I guess
18 some of those people are not that
19 sophisticated. They have a couple rental
20 properties. They might not get involved
21 in a whole lot of other things, and it
22 would seem -- and I understand. Look, we
23 know we need money. We know the School
24 District needs money, and we certainly
25 want the law followed, but by the same

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2 token, because this is -- I don't know if
3 obscure is the right word, but I think
4 it's close -- to a lot of people, it
5 would seem to try to be, especially if
6 they respond to that first friendly
7 notice as we called it, to be as lenient
8 as possible to try to work with these
9 people, especially -- and I guess there's
10 a certain judgment in here. If the
11 person is a relatively unsophisticated
12 person, you know, and honestly didn't
13 understand, it would seem to me to try
14 to -- if the person is willing to come up
15 once they're informed, not try to get out
16 of it and duck it for years, but try to
17 come forward right away to try to work
18 with that person as, I'll use the word
19 again, leniently as possible seems to be
20 in everybody's interest, I would think.

21 COMMISSIONER TOLSON: I think
22 that there's a track that we have to be
23 careful with there, because though we
24 might want to describe those who may have
25 rental income or seniors who may not be

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2 aware, they are impacted, and probably
3 what they may have to pay from their
4 dividends or their rental property is
5 relatively small, but there's additional
6 areas that we're exploring with the state
7 and with the use of technology for larger
8 corporations, and that number we don't
9 know as yet. So I don't know that I'd be
10 willing very early in the process to say
11 that the issue is that people didn't
12 know. I do think that there's a large
13 number of people who don't know, so the
14 education is important, and they may be
15 smaller scale, but there may be also
16 those who have corporations or
17 partnerships that have intentionally not
18 addressed it because we may not have
19 historically done the followup. That's
20 all going to change.

21 So I think I just would like a
22 little bit of time to try to address the
23 problem, make sure that people understand
24 what the issues are at hand. And please
25 know that I am committed to working with

1 10/2/13 - RULES - BILL 130491, etc.
2 all of our taxpayers. We're working with
3 people. We're working with
4 circumstances. I hope that I will never
5 get tainted with hearing somebody's
6 individual circumstance and turn a deaf
7 ear to issues.

8 There are those who would
9 choose to pay taxes and there are those
10 who choose not to. Those who are making
11 the wrong choice we are going to address
12 appropriately.

13 COUNCILMAN GREENLEE: And I
14 certainly agree with that, and I guess
15 you used the word "choice," and I think
16 that's important. People may not have
17 known about that choice. I think --

18 COMMISSIONER TOLSON: That's
19 correct.

20 COUNCILMAN GREENLEE: -- that's
21 what I'm getting at.

22 Mr. Haver, on that point, do
23 you hear from a lot of people who fall
24 into the category I just kind of
25 described, that just honestly did not

1 10/2/13 - RULES - BILL 130491, etc.

2 know and then feel maybe they're --

3 MR. HAVER: I would have to say
4 that almost all of the places I speak
5 when I talk about a wage tax being not an
6 income tax, I would say less than 1
7 percent of the people recognize there's
8 an unearned income tax.

9 COUNCILMAN GREENLEE: But I
10 guess I'm getting to the people -- a lot
11 of those people probably don't owe it
12 either, right?

13 MR. HAVER: But it's also an
14 issue of tax equity. If we are asking
15 people who are struggling to pay real
16 estate --

17 COUNCILMAN GREENLEE: Pull the
18 microphone just a little closer.

19 MR. HAVER: I'm sorry. Forgive
20 me.

21 If we are asking people who are
22 struggling to pay real estate taxes or
23 we'll take their home, many of those
24 communities feel better if they also know
25 we're taxing the people who are most

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2 fortunate in our society. So I'm saying
3 that while we have to ask everyone to pay
4 every tax, there is some disparity
5 between saying we are going to sell the
6 home of someone who is struggling to pay
7 the real estate taxes, but on the other
8 hand, it does not appear we are doing
9 what we could do to ask somebody who has
10 economic resources to pay their share.
11 And that's why it comes up with those
12 people. Again, I think all of us would
13 feel a little better about paying the
14 taxes we're asked to pay if we believe
15 that all of us are paying them.

16 COUNCILMAN GREENLEE: No; I
17 agree with you. And you're coming at it
18 from the other angle. I thought you were
19 coming at it from the angle I was going
20 at, which is people not understanding
21 they owe it.

22 MR. HAVER: I don't think --
23 again, most of the places where I speak,
24 I don't think people owe the tax. I
25 would agree with you on that. I would be

1 10/2/13 - RULES - BILL 130491, etc.

2 surprised to find out many of those
3 communities have large amount of wealth.

4 COUNCILMAN GREENLEE: All
5 right. I got you. But, again, you don't
6 need sometimes a lot of wealth in this
7 depending on what your situation is.

8 MR. HAVER: Again, that's
9 why -- again, what we have done for
10 everyone else, what we have done for
11 property taxes, what we've done for
12 business taxes, to me continues to have a
13 sense of tax justice doing the same for
14 the unearned income tax.

15 COUNCILMAN GREENLEE: I got
16 you. I got you.

17 Councilwoman.

18 COUNCILWOMAN BROWN: Yes.
19 Mr. Chairman, it's on this notion of tax
20 justice where we're going to look at and
21 do the homework on some subsequent
22 legislative ideas that are percolating in
23 my office, as an FYI. Thank you.

24 COUNCILMAN GREENLEE: Thank
25 you.

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2 Any other questions or
3 comments?

4 (No response.)

5 COUNCILMAN GREENLEE: Seeing
6 none, anyone else here that would like to
7 comment on Resolution 130613?

8 (No response.)

9 COUNCILMAN GREENLEE: Seeing
10 none, Councilwoman, what I was going to
11 do is recess to the call of the Chair and
12 then if we need to come back and discuss
13 this more publicly, we can.

14 COUNCILWOMAN BROWN: Please.
15 Thank you.

16 COUNCILMAN GREENLEE: Thank
17 you.

18 Resolution 130613 will stand in
19 recess on that resolution until the call
20 of the Chair.

21 Thank you very much.

22 (Committee on Rules recessed at
23 11:20 a.m.)

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CERTIFICATE

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

MICHELE L. MURPHY
RPR-Notary Public

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