

**BOARD OF REVISION OF TAXES  
FISCAL YEAR 2017 BUDGET TESTIMONY  
MAY 11, 2016**

**EXECUTIVE SUMMARY**

**DEPARTMENT MISSION AND FUNCTION**

**Mission:** The Board of Revision of Taxes is charged with the function of hearing appeals on real property valuations and correcting errors and inequities in those values.

**Description of Major Services:** The Board of Revision of Taxes is an independent, seven-member board appointed by the Board of Judges of the Philadelphia Common Pleas Court. The Board is required to hear assessment appeals. The Board only determines the value for a property when there is an appeal. The Appeals Board hears and renders decisions for real property assessment appeals, nunc pro tunc petitions, and unique non-profit applications. The Board of View, an independent three member Board appointed by the Board of Judges, hears and renders decisions for condemnation (eminent domain) appeals.

**PROPOSED BUDGET HIGHLIGHTS/FUNDING REQUEST**

**Budget Highlights:** The Board of Revisions of Taxes has experienced a \$7.4 million or 88% reduction in General Fund appropriations from FY08 to the FY17 Current Projection as resources for property assessments were shifted to the newly created Office of Property Assessment in FY11. The FY17 Proposed Budget is \$107,342 above the FY16 Current Projection.

Fund	Class	FY08 Actual	FY15 Actual	FY16 Current Projection	FY17 Proposed Budget	FY17-FY16 Change	FY17-FY16 Percent Change
General	100	7,861,365	985,057	819,627	900,669	81,042	9.9%
	200	284,955	35,200	<b>35,700</b>	64,000	28,300	79.3%
	300/400	213,602	15,720	15,727	13,727	(2,000)	-12.7%
	Total	8,359,921	1,035,977	871,054	978,396	107,342	12.3%
	Positions	139	13	14	14	14	0.0%
Other*	200	1,262,876	0	0	0	0	0.0%
	Total	1,262,876	0	0	0	0	0.0%
	Positions	139	13	14	14	14	0.0%
All	100	<b>7,861,365</b>	<b>985,057</b>	<b>819,627</b>	<b>900,669</b>	<b>81,042</b>	<b>9.9%</b>
	200	<b>1,547,830</b>	<b>35,200</b>	<b>35,700</b>	<b>64,000</b>	<b>28,300</b>	<b>79.3%</b>
	300/400	<b>213,602</b>	<b>15,720</b>	<b>15,727</b>	<b>13,727</b>	<b>(2,000)</b>	<b>-12.7%</b>
	Total	<b>9,622,797</b>	<b>1,035,977</b>	<b>871,054</b>	<b>948,596</b>	<b>107,342</b>	<b>12.3%</b>
	Positions	<b>139</b>	<b>13</b>	<b>14</b>	<b>14</b>	<b>14</b>	<b>0.0%</b>

\* Other Funds includes County Liquid Fuels Tax Fund, Special Gasoline Tax Fund, Healthchoices Behavioral Health Fund, Hotel Room Rental Tax Fund, Grants Revenue Fund, Community Development Fund, Car Rental Tax Fund, Housing Trust Fund, Water Fund, Water Residual Fund, Aviation Fund, and Acute Care Hospital Assessment Fund.

DEPARTMENT PERFORMANCE (OPERATIONS)

Pennsylvania state law requires the BRT to dispose of appeals as promptly as possible. Since the implementation of AVI, doing so has been a huge undertaking and great challenge. Two years after the AVI appeal filing deadline, the Board has rendered decisions on 99% of the AVI appeals filed (24,362), as well as, 93% of the 2015 appeals (4,859).

	Tax Year		
	2014	2015	2016
Total Appeals Filed	24,362	4859	3590
# of Appeals Denied by the Board	6521	948	446
# of Appeals Revised by the Board	5536	887	138
# of Appeals w/OPA Settlements	7086	1812	387
# of Appeals Withdrawn by Owner	5167	852	253
Pending Scheduled Appeals*	44	339	990
Pending Unscheduled Appeals	8	21	1376
*Includes appeals scheduled through June 30, 2016			
Reported on 04/22/2016			

DEPARTMENT CHALLENGES

The department's two biggest challenges have been finding and retaining qualified staff and managing such high appeal volume with an antiquated computer system. The BRT worked alongside the Office of Property Assessment to select a vendor for a CAMA system. A new system will dramatically reduce the amount of processing time per appeal and improve the way we share appeal information with the OPA.