



# CITY OF PHILADELPHIA

DEPARTMENT OF REVENUE  
Municipal Services Building  
1401 John F. Kennedy Boulevard  
Philadelphia, PA 19102  
(215) 686-6400  
FAX (215) 686-6537

FRANK BRESLIN, CPA  
Revenue Commissioner  
Chief Collections Officer

May 4, 2018

The Honorable Darrell Clarke  
City Council President  
City Hall, Room 490  
Philadelphia, PA 19107

Dear Council President Clarke:

This letter is in response to questions raised at the April 10, 2018 hearing before the Committee of the Whole on the Fiscal Year 2019 proposed budget for the Department of Licenses and Inspections. At this hearing, the following questions were asked:

**Councilman Taubenburger:** How much money is recouped after a property with a lien is sold?

When a property with a City lien for Real Estate Tax or Licenses + Inspections work (i.e. demolition) is sold at Sheriff Sale, the City liens are the first claims to be paid (after the Sheriff's charges), so they will be paid in full unless the proceeds from the Sheriff Sale are less than those claims.

**Councilman Domb:** Do the liens placed by the City have interest and penalties attached to them, such as with the tax lien sale in the 1990's?

The City's Real Estate Tax and Licenses + Inspection (i.e. demolition) liens always bear interest and penalty, whether in the hands of the City or a third-party purchaser.

If you have any additional questions, please feel free to contact my office.

Very truly yours,

A handwritten signature in blue ink, appearing to read 'Frank Breslin'.

Commissioner Frank Breslin  
Chief Collections Officer