

COUNCIL OF THE CITY OF PHILADELPHIA
COMMITTEE OF THE WHOLE

Room 400, City Hall
Philadelphia, Pennsylvania
Wednesday, April 3, 2019
10:45 a.m.

PRESENT:

COUNCIL PRESIDENT DARRELL L. CLARKE
COUNCILWOMAN CINDY BASS
COUNCILWOMAN JANNIE L. BLACKWELL
COUNCILMAN ALLAN DOMB
COUNCILMAN WILLIAM K. GREENLEE
COUNCILWOMAN HELEN GYM
COUNCILMAN DAVID OH
COUNCILWOMAN BLONDELL REYNOLDS BROWN
COUNCILMAN MARK SQUILLA
COUNCILMAN AL TAUBENBERGER

BILLS 190152, 190153, and 190154
RESOLUTION 190164

- - -

1 4/3/19 - WHOLE - BILL 190152, ETC.

2 COUNCIL PRESIDENT CLARKE: Good
3 morning. This is a public hearing of the
4 Committee of the Whole regarding Bills
5 No. 190152, 190153, 190154, and
6 Resolution No. 190164.

7 Mr. Stitt, please read the
8 titles of the bills and resolution.

9 THE CLERK: Bill No. 190152, an
10 ordinance to adopt a Capital Program for
11 the six Fiscal Years 2020 through 2025
12 inclusive.

13 Bill No. 190153, an ordinance
14 to adopt a Fiscal 2020 Capital Budget.

15 Bill No. 190154, an ordinance
16 adopting the Operating Budget for Fiscal
17 Year 2020.

18 Resolution No. 190164,
19 resolution providing for the approval by
20 the Council of the City of Philadelphia
21 of a Revised Five Year Financial Plan for
22 the City of Philadelphia covering Fiscal
23 Years 2020 through 2024, and
24 incorporating proposed changes with
25 respect to Fiscal Year 2019, which is to

1 4/3/19 - WHOLE - BILL 190152, ETC.
2 be submitted by the Mayor to the
3 Pennsylvania Intergovernmental
4 Cooperation Authority (the "Authority")
5 pursuant to the Intergovernmental
6 Cooperation Agreement, authorized by an
7 ordinance of this Council approved by the
8 Mayor on January 3, 1992 (Bill No.
9 1563-A), by and between the City and the
10 Authority.

11 COUNCIL PRESIDENT CLARKE:

12 Thank you.

13 Today we continue the public
14 hearing of the Committee of the Whole to
15 consider the bills read by the Clerk that
16 constitute proposed operating and capital
17 spending measures for Fiscal 2020, a
18 Capital Program, and a forward-looking
19 Capital Plan for Fiscal 2020 through
20 Fiscal 2025.

21 We will hear testimony today
22 from the following City department: The
23 Office of Property Assessment. We have
24 no callbacks today. I'm not sure that
25 that will allow us to have a short

1 4/3/19 - WHOLE - BILL 190152, ETC.

2 hearing process. Maybe; maybe not.

3 We'll see how it goes.

4 Mr. Stitt, the first person to
5 testify is?

6 THE CLERK: Mike Piper.

7 COUNCIL PRESIDENT CLARKE: Good
8 morning.

9 MR. PIPER: Good morning,
10 Council President Clarke and members of
11 City Council. I'm Michael Piper, the
12 Chief Assessment Officer for the City of
13 Philadelphia. Today with me are James
14 Aros, Deputy Chief Assessment Officer,
15 and Delicsha Wilds, the longtime Office
16 of Property Assessment Administrative
17 Service Director. I am pleased to
18 provide testimony on the Office of
19 Property Assessment's Fiscal Year 2020
20 Operating Budget.

21 The Office of Property
22 Assessment is responsible for determining
23 the value of all real property in
24 Philadelphia and is dedicated to doing so
25 in a fair and understandable way. OPA's

1 4/3/19 - WHOLE - BILL 190152, ETC.
2 primary goal is, through ongoing
3 assessments, to improve the accuracy and
4 uniformity of all property values and to
5 instill confidence in Philadelphia
6 taxpayers regarding the fairness of the
7 property tax system as well as the
8 competency and professionalism of
9 Philadelphia's assessment office.

10 In FY20, Administration will
11 work to implement the recommendations
12 from OPA's consultant, Robert Gloudemans,
13 in order to continuously improve the
14 quality of assessments. The leadership
15 team at OPA is developing an action plan
16 to quickly implement the feedback it
17 received, add staff and expert consultant
18 capacity, maintain and improve the
19 existing quality of data, and provide
20 more information about the assessment
21 process and assessment performance to the
22 public. OPA has assembled a new unit
23 dedicated exclusively to sales
24 validation. This unit will formally be
25 put into place by the third week of

1 4/3/19 - WHOLE - BILL 190152, ETC.

2 April. While these recommendations are
3 being implemented, OPA will value
4 properties using the ratio trend or
5 trending method to keep assessments
6 closely tied to the market in tax year
7 2020. In early March, OPA published an
8 overview of the trending valuation
9 methodology, the first of several new
10 documents we aim to share on our website.

11 OPA will also continue to
12 expand the activities and programs
13 provided in FY19. Personal development
14 classes will be added as a lunch and
15 learn option for staff, as well as
16 continuing education training for the
17 evaluation staff and management,
18 leadership training for supervisors, and
19 computer training for clerical staff.

20 The computer-assisted mass
21 appraisal, or CAMA system, is on schedule
22 to go live in January 2020. In
23 preparation for the new CAMA system,
24 training will be provided in change
25 management and time management for all

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2 staff. An analysis of job function,
3 present and future state, for support
4 staff will be performed to determine how
5 to best utilize support staff in this new
6 environment. In addition, the
7 Administration will manage a project to
8 archive, scan or dispose of records no
9 longer needed once the new system is
10 implemented. Finally, partial
11 implementation of the CAMA system will
12 allow OPA to utilize the system for the
13 processing of market value appeals in
14 FY2020, and that would primarily be the
15 tax year 2020 appeals.

16 Moreover, OPA works to maintain
17 a staffing complement in accordance with
18 industry recommendations. According to a
19 survey conducted by the International
20 Association of Assessing Officer's
21 Journal of Property Tax Assessment and
22 Administration, the industry standard is
23 3,000 parcels per agency employee.
24 Current filled positions combined with
25 the budgeted vacant positions that OPA is

1 4/3/19 - WHOLE - BILL 190152, ETC.
2 working to fill will bring OPA up to this
3 standard. We have begun a targeted
4 recruitment plan to fill vacancies for
5 evaluators and clerical staff with
6 qualified applicants at both the entry
7 and experienced levels. The first phase
8 was the revision of job specs and the
9 reclassification of clerical positions
10 and duties. We are now at the sourcing
11 analysis and hope to announce the exam
12 for evaluators during the first quarter
13 of Fiscal 2020.

14 Since our budget requests have
15 been submitted to Council, I'd like to
16 request that they be read into the record
17 and at this time just take the
18 opportunity to thank Council for our
19 opportunity to present the testimony, and
20 my staff and I are happy to answer any
21 questions that you may have.

22 COUNCIL PRESIDENT CLARKE:

23 Thank you. I have a couple to start.

24 So in your recent deliberation,
25 your office has stated that it will be

1 4/3/19 - WHOLE - BILL 190152, ETC.
2 implementing recommended action items
3 proposed by your consultant in response
4 to the independent audit that we
5 commissioned, "we" being City Council, as
6 required by the AVI statute. Can you
7 talk to me about where you are with
8 respect to improvements or
9 recommendations both by your consultant
10 and by the audit? I know we have a
11 series of recommendations that we made
12 available as a part of our audit process.

13 MR. PIPER: Sure.

14 COUNCIL PRESIDENT CLARKE: Can
15 you kind of walk me through that?

16 MR. PIPER: So we broke out the
17 recommendations that we were provided by
18 our expert, Bob Gloudemans, into about 10
19 to 12 different recommendations, and one
20 of the first things that we see that we
21 recognize we needed to do --

22 COUNCIL PRESIDENT CLARKE:
23 Excuse me. Who was your expert?

24 MR. PIPER: Bob Gloudemans of
25 the IAAO.

1 4/3/19 - WHOLE - BILL 190152, ETC.

2 COUNCIL PRESIDENT CLARKE: An
3 independent?

4 MR. PIPER: No. He's actually
5 a professional IAAO consultant.

6 COUNCIL PRESIDENT CLARKE: I'm
7 saying he's not a part of your
8 department.

9 MR. PIPER: He's not a part of
10 our department, no. He's a consultant.

11 And what he recommended were a
12 few things. Number one, when we look at
13 the level of transparency that we've
14 provided the public, we knew we had a
15 long way to go, and what we're looking to
16 do now is update the City's website with
17 information about the OPA's methodology
18 and the appeals process, how it is that
19 we've been doing assessments up until
20 this year, but also including what we've
21 done for 2020 in terms of the trending.

22 We're also looking to implement
23 the recommendation about the sales
24 validation and independent sales
25 validation unit, which would be

1 4/3/19 - WHOLE - BILL 190152, ETC.
2 responsible for validating sales provided
3 to our modeling group for modeling
4 purposes for assessment. That seemed to
5 be -- those seem to be a couple of the
6 more important ones that we thought we
7 could address quickly.

8 He also recommended that we
9 have additional modelers hired for the
10 department. We're in the process of
11 writing up a job description for modelers
12 that may be people that are already
13 working in the assessment field but, more
14 importantly, have expertise in
15 statistical modeling. We're also in the
16 process of writing up an RFP for another
17 recommendation, and that was for someone
18 to help us with certain data that we have
19 been remiss in collecting; that is,
20 particularly construction class and
21 condition type. Those are sort of the
22 top four that we've addressed so far.

23 COUNCIL PRESIDENT CLARKE:

24 Okay. So let me kind of go over. I'm
25 actually going to skip over the first

1 4/3/19 - WHOLE - BILL 190152, ETC.
2 recommendation that we had. It's
3 somewhat awkward to ask you about that.
4 But one of the things -- and people that
5 we contracted with I think did a pretty
6 good job, Ryan and Associates. So they
7 talked about possibly adding three deputy
8 assessors to the mix as it relates to the
9 leadership in OPA and it talked about a
10 deputy assessor for residential
11 assessment, somebody who solely focused
12 on residential; a deputy assessor for
13 commercial assessments; and a deputy
14 assessor for valuation analysis, because
15 we believe that there should be a
16 singular focus on each of those
17 particular items with a person whose
18 skill set is at a level that we feel
19 confident that that person can focus on
20 that and come up with efficient and
21 productive results as a result of that.
22 What's your position on that?

23 MR. PIPER: Well, we haven't
24 responded to that because -- I mean, I
25 understand that was Council's testimony a

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2 few weeks ago in another hearing we had
3 in regard to the independent audit,
4 but --

5 COUNCIL PRESIDENT CLARKE: I
6 mean, you understand why I'm going to go
7 down this line of questioning.

8 MR. PIPER: Yes.

9 COUNCIL PRESIDENT CLARKE:
10 Because our consultant's report showed
11 that OPA -- and don't take this
12 personal -- was broken in some way, shape
13 or form, and we suggested a series of
14 audits, and if you're telling me that you
15 guys -- there's some questions about --
16 you got your own person to make
17 recommendations, you understand why some
18 people might not feel overly comfortable
19 with that.

20 MR. PIPER: I think one of the
21 reasons that we looked at hiring a
22 consultant is because once we read the
23 results of the Ryan audit -- and we know
24 Mr. Ryan. He's a professional. He's
25 also an IAAO person. We have no doubt

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2 about that. But nevertheless, there were
3 no recommendations in Mr. Ryan's audit,
4 and we did speak with him and which our
5 understanding from Mr. Ryan is that he
6 wasn't tasked with making
7 recommendations. Nevertheless, we took
8 some of the issues that he brought up
9 seriously and wanted to address
10 those particular --

11 COUNCIL PRESIDENT CLARKE: We
12 did ask him. It wasn't a part of the
13 original scope. So these were not our
14 recommendations. These were
15 recommendations that came from our
16 consultant.

17 MR. PIPER: Right. From
18 Mr. Ryan?

19 COUNCIL PRESIDENT CLARKE: Yes.

20 MR. PIPER: Yeah. I didn't see
21 him as a part of the audit is, I guess,
22 what I'm --

23 COUNCIL PRESIDENT CLARKE:
24 Well, I'm telling you now that these were
25 recommendations that came from our

1 4/3/19 - WHOLE - BILL 190152, ETC.
2 consultant.

3 MR. PIPER: Okay. Well, I
4 guess we didn't address that so much is
5 because we hadn't seen them at the time.

6 COUNCIL PRESIDENT CLARKE: We
7 forwarded them to you at the time of the
8 release of the audit.

9 MR. PIPER: We saw the audit.
10 We didn't see his recommendations.

11 COUNCIL PRESIDENT CLARKE: You
12 didn't see these recommendations?

13 MR. PIPER: From Mr. Ryan?

14 COUNCIL PRESIDENT CLARKE: No;
15 from us, from City Council.

16 MR. PIPER: We did.

17 COUNCIL PRESIDENT CLARKE:
18 Okay. Well, I'm asking you about your
19 response to the recommendations that we
20 forwarded to your office.

21 MR. PIPER: I guess we don't
22 have a response to that so much as what
23 we saw in Mr. Ryan's audit and our own
24 audit.

25 COUNCIL PRESIDENT CLARKE:

1 4/3/19 - WHOLE - BILL 190152, ETC.

2 Okay. So I need not continue this line
3 of questioning, because you're telling me
4 that you didn't review it, so, therefore,
5 you're not prepared to respond to any of
6 the recommendations that Council
7 submitted?

8 MR. PIPER: Other than the ones
9 that -- no. Other than the ones I just
10 discussed, no.

11 COUNCIL PRESIDENT CLARKE:
12 Okay. Is the Finance Director prepared
13 since he was also in the loop?

14 (Witness approached witness
15 table.)

16 COUNCIL PRESIDENT CLARKE: And
17 if you don't agree with them, I'm fine,
18 but, you know...

19 MR. DUBOW: Rob Dubow, Finance
20 Director.

21 I don't actually have them in
22 front --

23 COUNCIL PRESIDENT CLARKE: You
24 don't have them?

25 MR. DUBOW: I saw them

1 4/3/19 - WHOLE - BILL 190152, ETC.
2 obviously, reviewed them, but if you want
3 to just ask me about them specifically,
4 then I can answer.

5 COUNCIL PRESIDENT CLARKE: Want
6 me to give you a copy?

7 MR. DUBOW: I just don't have
8 them in front of me.

9 COUNCIL PRESIDENT CLARKE:
10 Pardon me?

11 MR. DUBOW: I just don't have
12 them in front of me. I'm happy to
13 discuss them.

14 COUNCIL PRESIDENT CLARKE: All
15 right. So the first one, we recommended
16 that there be three deputy assessors, and
17 I think you just heard, one residential,
18 one singly focused on commercial, and a
19 deputy assessor for valuation analysis.
20 What's your response?

21 MR. DUBOW: So there are
22 deputies for residential and commercial,
23 and we do think that makes sense.

24 COUNCIL PRESIDENT CLARKE: And
25 they are focused solely on those issues?

1 4/3/19 - WHOLE - BILL 190152, ETC.

2 MR. DUBOW: Yes. So we think
3 that makes sense, and we do that.

4 The valuation, we have somebody
5 who does that too. So we have deputies
6 in each of the --

7 COUNCIL PRESIDENT CLARKE: So
8 you already have them?

9 MR. DUBOW: Yes. And we think
10 that structure makes sense.

11 COUNCIL PRESIDENT CLARKE: See,
12 pretty easy response.

13 MR. PIPER: I'm sorry, Council
14 President. I think I must have
15 misunderstood the question. We do have
16 them, of course, yes.

17 COUNCIL PRESIDENT CLARKE: All
18 right.

19 Then we also recommended there
20 be contracts with outside firms to assist
21 in new leadership. We love our people,
22 our City employees, and I rave about how
23 great we are all the time, because I am
24 one also, but every now and then, similar
25 to when we had to do the commercial

1 4/3/19 - WHOLE - BILL 190152, ETC.
2 assessments a couple years ago, every now
3 and then we need to reach outside of the
4 government to get some assistance. So
5 will we be looking for any additional --
6 and I actually wanted to talk to you off
7 the grid about an offer of support by one
8 of the major entities in the City as it
9 relates to moving ahead.

10 MR. DUBOW: That's great. We'd
11 be happy to have that conversation.

12 COUNCIL PRESIDENT CLARKE: So
13 is that something that --

14 MR. DUBOW: And there is
15 additional money in the budget -- I think
16 it's \$500,000 -- for outside support.
17 So, yes, we agree with that
18 recommendation too.

19 COUNCIL PRESIDENT CLARKE:
20 Okay. So one of the things we were
21 looking at, because the audit found --
22 let's see how much time I have. I'll get
23 to it quickly.

24 Basically a third of the
25 properties were under-assessed, a third

1 4/3/19 - WHOLE - BILL 190152, ETC.
2 were overassessed, and a third were
3 probably within the parameters of the
4 allowed percentage in terms of over and
5 under. For those individuals that were
6 overassessed, that almost one-third of
7 property, what do you tell those people
8 as it relates to their ability to
9 understand that they have probably
10 overpaid over the last year, at a
11 minimum, and maybe even more so?

12 MR. PIPER: Right. We're
13 always concerned about any level of
14 assessment that, number one, does not
15 meet industry standards, but also in
16 addressing an individual taxpayer's right
17 to have that particular assessment
18 examined. We, number one, make it a
19 point of letting them know as much as we
20 can about the formal appeal process as
21 well as the informal appeal process. And
22 the informal just meaning the FLR in
23 which they can come in and pretty much
24 talk to us to say, this is wrong, it's
25 overassessed or it's not assessed like

1 4/3/19 - WHOLE - BILL 190152, ETC.
2 our neighbors, the number is right but
3 it's not uniform. We've addressed that,
4 and I think we've gotten better at
5 addressing the first-level reviews over
6 the past -- since the inception of AVI.

7 COUNCIL PRESIDENT CLARKE: So
8 that's in the aftermath of the audit or
9 are you suggesting that -- because the
10 audit found that there were a significant
11 number of people that had been
12 overassessed. So I guess I'm asking you
13 how will those people be in a position to
14 either reclaim or to be given an
15 opportunity to have that reviewed based
16 on over-assessments? It sounds like
17 you're talking about moving forward
18 improving the process, but that could
19 still be at least a year of being
20 overassessed.

21 MR. PIPER: Yeah. To your
22 point, so there was an FLR process in
23 place prior to the audit, and we took
24 the -- we took what was in the audit very
25 seriously, in the Ryan audit, so we did

1 4/3/19 - WHOLE - BILL 190152, ETC.
2 see that. In terms of addressing
3 taxpayers who feel as though their
4 assessments were too high or not uniform,
5 that process is still in place for the
6 current year and for future years in
7 terms of the first-level review.

8 COUNCIL PRESIDENT CLARKE: What
9 about past year?

10 MR. PIPER: Past year and going
11 forward, yes.

12 COUNCIL PRESIDENT CLARKE: So I
13 see the audit printed everywhere, a third
14 of the properties were overassessed. I
15 believe my property was one of the
16 overassessed, because the map kind of
17 showed the areas and the demographics of
18 where likely properties were that were
19 overassessed. What does the person do?

20 MR. PIPER: The person would
21 file a first-level review application
22 with us.

23 COUNCIL PRESIDENT CLARKE: Now?

24 MR. PIPER: If we changed their
25 assessment for tax year 2020, yes. If we

1 4/3/19 - WHOLE - BILL 190152, ETC.
2 changed it for tax year 2019, the
3 opportunity would have been within 30
4 days after we sent the assessment notice.

5 COUNCIL PRESIDENT CLARKE: So
6 they didn't have an opportunity. You're
7 telling me they don't have an opportunity
8 to have the prior assessment addressed?

9 Mr. Dubow, you seem like you
10 want to jump in.

11 MR. DUBOW: I just want to ask
12 Mike something.

13 MR. PIPER: So I guess to
14 answer your question in terms of prior
15 years in which they have not filed an
16 application for an appeal, is that what
17 you're --

18 COUNCIL PRESIDENT CLARKE:
19 Because they didn't know that they were
20 overassessed.

21 MR. PIPER: Okay. They would
22 still have the opportunity to file a
23 formal appeal, okay, going back for
24 whatever year they feel there was a
25 problem, not an informal appeal, unless

1 4/3/19 - WHOLE - BILL 190152, ETC.

2 we changed them for tax year 2020 also,
3 but a formal appeal going forward.

4 COUNCIL PRESIDENT CLARKE:

5 Where?

6 MR. PIPER: That would be with
7 the BRT, but that would be an additional
8 process in which they would ask the BRT
9 if they could have their appeal addressed
10 even though they're a year late.

11 COUNCIL PRESIDENT CLARKE:

12 Okay. And the BRT's response would be?

13 MR. PIPER: That would depend
14 on the particular issue.

15 COUNCIL PRESIDENT CLARKE: BRT,
16 can you -- I need you to -- I'm just
17 trying to -- people need to have some
18 answers.

19 (Witness approached witness
20 table.)

21 MS. PAGAN: Good morning.

22 Carla Pagan, Executive Director of Board
23 of Revision of Taxes.

24 If the Board sees a late file
25 appeal where the property owner's 2020

1 4/3/19 - WHOLE - BILL 190152, ETC.
2 market value is lower than the 2019
3 market value, I highly doubt they'll have
4 any objection to granting that late
5 appeal and reducing the market value.

6 COUNCIL PRESIDENT CLARKE: So
7 that assumes that the 2020 is corrected?

8 MR. PAGAN: Correct. We're
9 assuming that the 2020 is correct.

10 COUNCIL PRESIDENT CLARKE: But
11 maybe it's not corrected, because we
12 still don't have in place what we believe
13 to be a system that is giving us accurate
14 numbers.

15 MR. PAGAN: Well, so when
16 property owners come before the BRT, the
17 Board depends on the property owners to
18 explain why they think their value is
19 wrong. So the Board will listen to their
20 argument. The only clearcut examples
21 that we can see are if the OPA has said,
22 oh, something was wrong here and they've
23 already agreed to lower them. So if it's
24 clear discrepancies, yes, we'll
25 automatically lower. If not, the Board

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2 depends on the property owners to make
3 that claim.

4 COUNCIL PRESIDENT CLARKE:

5 Okay. Is this being coordinated or are
6 we not supposed to coordinate between the
7 BRT and the OPA? I'm just trying to get
8 some support for a bunch of people who --

9 MS. PAGAN: Sure. So it's not
10 coordinated.

11 COUNCIL PRESIDENT CLARKE: --

12 based on an audit said that you were
13 overassessed. This is not something I'm
14 making up. These are questions that I
15 got immediately after that report came
16 out where a third of the residential
17 properties were probably overassessed.
18 So if there's not an ability for some
19 people to get that redressed, then I need
20 to know that, or if there is, is there an
21 opportunity? And I'm now depending on
22 the future assessments that I'm not clear
23 that will be any more accurate than the
24 prior assessments. So that's kind of an
25 interesting threshold for me to reach.

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2 MR. PAGAN: So what the BRT
3 does not know at this point of that map
4 where one-third was overassessed, one,
5 how many of those people already filed
6 appeals. I would guess that a majority
7 of those property owners already filed
8 appeals and maybe they already have
9 relief. But we need that property owner
10 to come to us and file an appeal and make
11 a claim. If they don't say anything,
12 then we don't know.

13 COUNCIL PRESIDENT CLARKE:
14 Right. Has there been any outreach, I
15 guess, from OPA to let people know
16 that -- and I understand from your
17 perspective, you're not really trying to
18 do that, but if a person frankly doesn't
19 know that they were overassessed and we
20 know, the government, the people that do
21 the analysis and the audit shows, do we
22 help them, assist them in trying to get
23 that issue addressed or do we just kind
24 of like look the other way?

25 MR. PIPER: Council President,

1 4/3/19 - WHOLE - BILL 190152, ETC.

2 let me say this just to try to answer
3 your question directly: Taxpayers have
4 the same rights now that they've had for
5 years in terms of appealing and going
6 back and filing an appeal for a property
7 in which they now have additional
8 information about the assessment.

9 COUNCIL PRESIDENT CLARKE: How
10 many years? How many years back?

11 MR. PIPER: Technically
12 forever.

13 COUNCIL PRESIDENT CLARKE:
14 Okay.

15 MR. PIPER: But how that
16 decision plays out is still going to be
17 based on the facts, and the facts are
18 property specific. They're not based
19 on -- and, again, with all due respect to
20 Mr. Ryan, they're not based on what comes
21 out in an audit. They're not based on
22 what comes out in the newspaper. They're
23 based on the facts of the property.

24 COUNCIL PRESIDENT CLARKE: But
25 they're your facts.

1 4/3/19 - WHOLE - BILL 190152, ETC.

2 MR. PIPER: Right. Well --

3 COUNCIL PRESIDENT CLARKE: And

4 your facts have been proven to be

5 somewhat suspect.

6 MR. PIPER: Well, they're facts

7 that the OPA will assert as true, but

8 then there will be counter-facts that the

9 taxpayer will bring and say, well, we can

10 test that. That will go before the

11 Board, or if the taxpayer wants to take

12 it further, to the Court of Common Pleas.

13 That system hasn't changed.

14 So I think what Ms. Pagan was

15 saying, it's not coordinated unless the

16 taxpayer comes in and says, listen, BRT,

17 I want to file a nunc pro tunc petition

18 to have my application accepted as if

19 timely filed. We showed -- we spoke to

20 someone at OPA to show them that this

21 particular property is vacant ground and

22 they didn't know it because they didn't

23 see the demolition permit, and which we

24 will say, sure, let them go back and

25 file. I'm giving you an extreme example.

1 4/3/19 - WHOLE - BILL 190152, ETC.

2 But if we still disagree that the
3 assessment when that particular property
4 was wrong, we will say to BRT -- when the
5 taxpayer comes in, we will present our
6 side of the testimony. So that, I would
7 guess, hasn't changed.

8 COUNCIL PRESIDENT CLARKE: All
9 right. So I can go on with this for a
10 while, but I've been up for 20 minutes,
11 way beyond my allotted time. I will come
12 back.

13 MR. PIPER: Okay.

14 COUNCIL PRESIDENT CLARKE: And
15 get a little more detail about what can
16 happen for the taxpayer, because I kind
17 of think we are responsible for assisting
18 the taxpayers.

19 MR. PIPER: We take that
20 seriously too, Council President.

21 COUNCIL PRESIDENT CLARKE:
22 Yeah, I'm just saying. I know the audit
23 was the audit. The reporting from the
24 audit was the audit. It wasn't what you,
25 I guess, acknowledged. I kind of thought

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2 you all did kind of acknowledge it, but I
3 would think that there should be --
4 Mr. Dubow?

5 MR. DUBOW: Well, I think that
6 we didn't agree with their conclusion
7 about the accuracy of the assessments.
8 We, though, did agree with some of the
9 points he made about where we could make
10 improvements.

11 COUNCIL PRESIDENT CLARKE:
12 Well, you're making improvements because
13 there's a deficiency. You're not just
14 making improvements because you just
15 wanted to make improvements.

16 MR. DUBOW: That's right. They
17 were process deficiencies, but that's
18 different from saying that we agree with
19 his version of the ratio study where he
20 said what he thought was outside industry
21 standards.

22 COUNCIL PRESIDENT CLARKE:
23 Right.

24 MR. DUBOW: That's what we
25 disagreed with.

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2 COUNCIL PRESIDENT CLARKE:

3 Okay. All right. I'm going to come
4 back.

5 The Chair recognizes Councilman
6 Greenlee. Sorry, Councilman, for being
7 so long.

8 COUNCILMAN GREENLEE: We know
9 you're not on the clock.

10 Thank you. Thank you,
11 Mr. President.

12 Mr. Piper, we've talked various
13 times about the CAMA system, when it was
14 coming and all like that. Now that it's
15 coming in January 2020, what would you
16 say at least the highlights of what the
17 CAMA system will do to improve the
18 system, would you say?

19 MR. PIPER: Well, the CAMA
20 system is in itself not going to make the
21 overall sweeping changes that are needed
22 in the assessment process. What needs to
23 change is some of the processes that the
24 CAMA system will allow us to make changes
25 in. It's automation, but it's not just

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2 automation. There will be a modeling
3 component to it that will be up to
4 industry standards. There will be one
5 particular database instead of what we
6 use now, which is several different ones
7 in which data resides in different silos,
8 resulting in delays in the time that a
9 decision is made on an assessment to the
10 time a taxpayer gets a tax bill. That's
11 going to improve greatly.

12 COUNCILMAN GREENLEE: So you're
13 talking more like the speed of how things
14 can happen?

15 MR. PIPER: That's just one
16 part of it. That's just a small part of
17 it.

18 COUNCILMAN GREENLEE: Because,
19 I mean, we've heard a lot about, well,
20 wait until the CAMA system comes and
21 you'll see a lot of differences. That's,
22 I guess, what I'm getting at. Like
23 specifically what could they be? You
24 said about speed, being able to do things
25 faster or get the information faster. Is

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2 that kind of what we're --

3 MR. PIPER: There's a long
4 list. I can have our Project Manager
5 kind of go over briefly what those things
6 are if you'd like.

7 COUNCILMAN GREENLEE: Okay. If
8 you don't mind.

9 MR. PIPER: No.

10 (Witness approached witness
11 table.)

12 COUNCILMAN GREENLEE: Good
13 morning.

14 MS. LAHAV: Good morning.
15 Andrea Lahav, Project Manager for the
16 CAMA project.

17 So for the first phase of the
18 project, these are some of the features
19 that will be available. Evaluators will
20 have the ability to quickly add, update,
21 deactivate, and search comprehensive
22 property record information from a single
23 system, which, as Mike mentioned, today
24 it's being done across various systems.
25 They will also have the ability to manage

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2 abatements and exceptions in the single
3 system; track and manage appeals in a
4 single system; generate reports and
5 export data far easily than they do
6 today; and use maps to view and search
7 for properties in a given area.

8 So some of the improvements
9 include having a single system of record;
10 full parcel history access and updated in
11 a single system realtime; instant
12 updates; property characteristics are
13 updated and reflected immediately once
14 the change is made; and a reduction in
15 data -- improvement in the time that it
16 would take to keep data in sync. So
17 having data validation rules would help
18 eliminate any errors such as invalidate
19 fields, et cetera.

20 COUNCILMAN GREENLEE: Okay.
21 And have we ever had that exactly sent to
22 us?

23 MS. LAHAV: Sure.

24 COUNCILMAN GREENLEE: Could you
25 send that information through the

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2 President's office --

3 MS. LAHAV: Sure. Absolutely.

4 COUNCILMAN GREENLEE: -- just
5 so we're clear?

6 So it sounds like, to
7 succinctly say it, getting it in one
8 system just will make everything
9 coordinated better. Is that kind of the
10 best way to say it?

11 MS. LAHAV: Yes. And there is
12 Phase 2 and Phase 3 of the project, which
13 is rolling out field mobile capabilities,
14 so evaluators would have the ability to
15 make updates in the field, and also the
16 public access component, which would
17 allow the public to file appeals online.
18 And all of that would improve the time
19 and the turnaround times for some of the
20 applications today and the processing of
21 that work.

22 COUNCILMAN GREENLEE: And just
23 finally, and I know there's a dispute on
24 the accuracy question, but is one of the
25 goals is to make more accurate

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2 assessments, so you have less appeals and
3 less people unhappy?

4 MS. LAHAV: So today there is a
5 lot of manual effort to maintain multiple
6 systems and the accuracy of that data.
7 What the CAMA system will improve is the
8 time that it will take to do that,
9 because it's essentially done in the
10 system automatically with validation.
11 There will be still always effort to
12 manage the data and cleanse the data, but
13 today the time that it takes to keep
14 systems in sync with each other can
15 contribute to some of the data issues
16 that are seen. So this will improve
17 that.

18 COUNCILMAN GREENLEE: Okay.
19 All right. I think I get it, but if you
20 could send that information through, I'd
21 appreciate it.

22 MS. LAHAV: Absolutely.

23 COUNCILMAN GREENLEE: Thank
24 you, Mr. President.

25 Thank you.

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2 COUNCIL PRESIDENT CLARKE:

3 Thank you, Councilman.

4 The Chair recognizes Councilman
5 Squilla.

6 COUNCILMAN SQUILLA: Thank you,
7 Mr. President.

8 I know we've been talking about
9 this every year and the CAMA system every
10 year, and it's always going to be ready
11 the next year, but now hearing that even
12 with the system, it's not really going to
13 make much difference in the assessments,
14 except allowing people to view the
15 information in one place.

16 As we did the assessments last
17 year and we saw that there were some
18 challenges, the audit showed that there's
19 some discrepancies or I guess the
20 methodology that was being used could be
21 better. This year there's been another
22 assessment; is that correct?

23 MR. PIPER: Correct.

24 COUNCILMAN SQUILLA: And how
25 was the assessment done this year?

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2 MR. PIPER: We used what's
3 called and recommended by the IAAO as a
4 market update through trending or just
5 trending in which we looked at some
6 market forces and applied trending
7 factors to individual components of a
8 property. When I say "components," we
9 looked at style and we looked at
10 locational factors, but that was about
11 it.

12 COUNCILMAN SQUILLA: Wasn't one
13 of the things that we were to do from
14 finding out that maybe the assessments
15 needed a little more work, that we were
16 going to hold off on doing reassessments
17 in this way at least for this year?

18 MR. PIPER: No. Actually, the
19 recommendation was that because we did
20 have some improvements that we need to
21 work on and we need to make and we had to
22 acknowledge those improvements would not
23 be done overnight or even in one year,
24 that we should, yes, hold off on doing
25 assessments the way we normally do them.

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2 However, we should, and the
3 recommendation was, go to an alternative
4 method at least temporarily, meaning for
5 one, possibly two years, and trending is
6 one of those methods. That's a
7 recommended method.

8 COUNCILMAN SQUILLA: So the
9 trending method looks at sales across the
10 City and then adds a percentage of
11 increases to those properties? How does
12 it work?

13 MR. PIPER: The way it works
14 is, we look at sales information for a
15 much shorter period. Instead of, for
16 instance, looking three to five years
17 back to look at sales because we have to
18 have a lot of sales because we're looking
19 at a lot of different factors, we look at
20 one year's worth of sales, and we look at
21 what those sales indicate in terms of
22 trends upwards or down and what
23 percentage based on what the sales
24 information shows us. Instead of
25 applying those trending factors across

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2 the City like one factor for everything,
3 we tried to drill down to individual --
4 well, not the locations like GMAs, but
5 zones of the City and particularly types
6 of properties, particularly in
7 residential but also in non-residential,
8 and apply specific trending factors to
9 those types of properties.

10 COUNCILMAN SQUILLA: So trying
11 to understand for our constituents, when
12 they received the bill last year, they
13 would have appealed that bill. Some of
14 them went to hearings and got reductions.
15 When you trend across that area, do you
16 just raise everybody a certain percentage
17 in that area?

18 MR. PIPER: Right. No. That's
19 not what we do. First of all, what we do
20 is going to be on the website in terms of
21 if you know what type of property yours
22 is; for instance, if your home is a row
23 house and you're in Zone A, you'll be
24 able to go on the website and look at row
25 houses for Zone A and see what type of --

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2 what trending factor we applied to your
3 assessment from last year to see why you
4 got the decrease or increase for this
5 year.

6 COUNCILMAN SQUILLA: Because we
7 have some people that were increased 100
8 percent last year, and this year they're
9 being increased another 10 percent, and
10 it just seems like when does it stop?
11 Like where do you go? And the
12 frustration level is just rampant. And
13 with the audit, when the audit showed
14 that there were some deficiencies, to
15 come back that following year and then
16 use the trending and increasing their
17 assessments again, it just makes the
18 people feel like we don't know what we're
19 doing and they want us to do something to
20 stop it.

21 So we need to have some type of
22 assurance that these are really market
23 value assessments, and when we're looking
24 to uniformity and houses with same square
25 footage and even land values across the

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2 same street with same homes and
3 everything is different, it leads to the
4 sense that it's just random, and when the
5 people see that, they get very
6 frustrated. And it's on them, the onus
7 is on them to appeal. They have to do
8 the work. They have to do the research.
9 They have to come in front of you. And
10 then when you go there, OPA is supposed
11 to have an assessed value or give the
12 people information at least four days
13 before the hearing. They don't even do
14 that.

15 And so the people feel like
16 they're at an unfair playing field, and
17 we need to do something to change it.
18 And what happens, Council gets
19 reactionary. We end up introducing
20 things that may not be right for the long
21 term because we try to protect some of
22 our constituents. That's what's
23 happening now. And so now we got to come
24 up with something to say, all right, we
25 got to do this next, we got to do this

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2 next.

3 We got to figure out how to fix
4 the system, and we've been waiting for
5 the CAMA system -- I've been here since
6 2012 -- since then. There was a
7 temporary system in place that didn't
8 work, but every year we were told the
9 following year it's coming in. And now
10 we hear even if it does come in, it's not
11 really going to change much; it's just
12 going to make it easier for people to do.

13 So I don't know what the answer
14 is. I wish I did, but it doesn't seem
15 like other municipalities have as hard a
16 time as us. So what are we going to do
17 to make the people -- to get their
18 confidence back that these values are
19 accurate, and is there a way to show them
20 the methodology for coming up with the
21 assessment?

22 MR. PIPER: Let me answer the
23 last question first. The methodology is
24 what we will be posting on the website,
25 and it won't just explain how it is that

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2 we came up to a trending factor for this
3 year. It will show how we've done it in
4 prior years and how we're looking to do
5 it in future years.

6 COUNCILMAN SQUILLA: That's on
7 the website now?

8 MR. PIPER: No. It will be on
9 the website.

10 COUNCILMAN SQUILLA: All right.
11 So we'll know how -- so people could go
12 in and factor their own property by
13 looking at that methodology?

14 MR. PIPER: Correct.

15 And let me just go back to one
16 other comment you made, Councilman, about
17 the CAMA system. I know we kind of
18 briefly went over a list of what CAMA is
19 supposed to do, and I may have focused
20 too much on the idea that our data is in
21 multiple systems. I don't want you to
22 get the impression that what we're saying
23 is a CAMA system is just going to bring
24 everything into one system and that's all
25 it does. It does a lot more than that

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2 and -- I mean, when you said other
3 jurisdictions don't seem to have some of
4 these problems, some do, but I will say
5 one of the biggest disadvantages we've
6 been at in Philadelphia is that we don't
7 have a CAMA system yet.

8 COUNCILMAN SQUILLA: I have
9 just one resident, last year they went
10 from 453 to 723 last year, and then this
11 year they're going up to another 784. So
12 if you could see that the values are
13 increasing dramatically and people feel
14 like they're going to eventually not be
15 able to afford this, it's a challenge.
16 It's a challenge to them. Both land
17 values went from 136,000 to 217,000 to
18 235,000. This is not in Society Hill.
19 This is in South Philadelphia.

20 So this is -- it's going to
21 make -- we as a city need to look at
22 affordability too and how we manage our
23 neighborhoods. And if this is going to
24 constantly keep escalating in these
25 levels, we're never going to be able to

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2 get to the point of affordability for
3 people to stay in the neighborhoods that
4 they grew up in. And we need to work
5 with you or you need to work with us to
6 make -- if not, we're going to be very
7 reactionary and we're going to be doing
8 things that aren't beneficial to the City
9 at large.

10 MR. PIPER: We would agree,
11 Councilman, and, right, I know we've had
12 some conversations in the past in terms
13 of what Council can do, and I think it
14 makes sense for us to work with Council
15 other than have Council react in a way to
16 sort of propose something that really
17 does not benefit the City in general or
18 the taxpayers.

19 COUNCILMAN SQUILLA: Thank you.

20 COUNCIL PRESIDENT CLARKE:

21 Thank you, Councilman.

22 The Chair recognizes Councilman
23 Domb.

24 COUNCILMAN DOMB: Thank you,

25 Mr. President.

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2 Good morning.

3 MR. PIPER: Good morning.

4 COUNCILMAN DOMB: Part of this
5 angst that's going on in the City is from
6 the dramatic increases in the assessments
7 over the last year of 10 and a half to 11
8 percent on average. But in your defense,
9 without lowering the rate, it was really
10 a tax increase that occurred. We had the
11 control of -- we could have lowered the
12 rate and have it even, but really this
13 was a hidden tax increase that came
14 through to people with their increase in
15 assessment. Your job is to assess
16 correctly. Our job is to assess the
17 rate. And it's this body's job, if we
18 felt that that was unfair, we could have
19 lowered the rate from 1.4 to 1.35 or
20 whatever we thought was fair, but we
21 didn't do that. And so all I'm saying to
22 you is, we want to make sure that you
23 assess property accurately and that it's
24 up to us to determine the rate. We have
25 that in our control.

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2 Other municipalities across the
3 country, when they do major
4 reassessments, they lower the rate. We
5 didn't do that. So, in essence, and I
6 can go back to what I've been saying the
7 last few weeks, our growth of spending
8 has gone up in four years \$855 million,
9 21 percent against inflation of 5 and a
10 quarter, and that's why people are
11 feeling it.

12 I had some questions on the
13 budget and some general questions on OPA.

14 Your budget for OPA was 13.4
15 million two years ago.

16 MR. PIPER: Yes.

17 COUNCILMAN DOMB: And the
18 proposed budget is going to be 17.3.
19 It's a 29 percent increase over two
20 years, and it looks like the majority is
21 hiring more people. Your increase went
22 from 179 in '18 to, I guess, 235 in '20.
23 So a 31 percent increase. Does that
24 include fringe benefits and City overhead
25 in those numbers?

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2 MS. LAHAV: No.

3 COUNCILMAN DOMB: It does not?

4 MS. LAHAV: It does not.

5 COUNCILMAN DOMB: It does not
6 include fringe benefits?

7 MS. LAHAV: No.

8 COUNCILMAN DOMB: So you're
9 aware that the fringe benefit cost is
10 like 88 cents for every dollar of labor
11 and the City overhead could be 30 to 34
12 cents. So when we hire people, just so
13 you're aware of this, when we hire people
14 for \$50,000, it's really 115,000,
15 112,000. When we hire people for
16 100,000, the hit to our budget is really
17 221 when you include all the other costs.
18 The reason why I bring this up is because
19 we need to think in those terms, because
20 it's the whole budget.

21 Two years ago we went outside
22 and hired a commercial firm. I think it
23 was called Hughes maybe?

24 MR. PIPER: A.R. Hughes.

25 COUNCILMAN DOMB: Yeah. Any

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2 idea what the results were of their
3 contract, what they produced as far as
4 the City was concerned? What did they
5 deliver to us?

6 MR. PIPER: Well, I'll
7 summarize, and maybe to get a little
8 specific, I'm going to ask OPA's
9 attorney, Drew Aldinger, to come up, but
10 I can tell you that we believe it was
11 money well spent.

12 A.R. Hughes provided consultant
13 services primarily on the development of
14 assessments and the defense of those
15 assessments at market value appeals for
16 complex properties, commercial and
17 industrial properties, which is their
18 expertise. We are not only having them
19 back, we're looking to either expand
20 their contract or bring in someone else
21 with similar expertise, because we
22 believe that helps the City in general
23 have OPA apply assessments a little bit
24 more evenly.

25 COUNCILMAN DOMB: But I guess

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2 my question -- I don't know if you can
3 comment on this. You might not be able
4 to. I was under the impression that
5 there was maybe over \$100 million that
6 was found that wasn't being assessed
7 correctly by this outside firm.

8 MR. PIPER: I'm not sure where
9 that came from, Councilman Domb.

10 COUNCILMAN DOMB: Do you have
11 any results of -- if we paid them a half
12 a million dollars, do we have any results
13 of what that produced?

14 MR. PIPER: Yeah. Again, I'm
15 not sure where that figure came from in
16 terms of -- you mean unassessed
17 properties or just property that was
18 under-assessed?

19 COUNCILMAN DOMB:
20 Under-assessed.

21 MR. PIPER: Well, what we did a
22 couple of years ago was an overall
23 citywide assessment in which we addressed
24 all properties, and a lot of that
25 assessment focused on commercial and

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2 industrial properties.

3 COUNCILMAN DOMB: Let me
4 rephrase the question a different way.

5 Before A.R. Hughes was hired,
6 our commercial valuation was X. After
7 they reviewed it, it became Y. What was
8 that difference?

9 MR. PIPER: We can find out,
10 and we would actually be looking to see
11 what it was before the 2018 assessment
12 and what it was afterwards, because
13 that's the first year we hired Hughes
14 for. But you did ask in general about
15 the results of hiring the Hughes company,
16 and I asked OPA's attorney, Drew
17 Aldinger, to come up and maybe speak a
18 little bit more specifically, because
19 he's in the --

20 COUNCILMAN DOMB: I'm not sure
21 you can comment, because I know there's
22 some legal issues going on, so I don't
23 want to put you in a bad spot.

24 MR. ALDINGER: Sure. So just
25 generally with respect to the A.R. Hughes

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2 firm, they play an important role in
3 helping the Office of Property Assessment
4 establish values for the commercial and
5 industrial properties in the portfolio.
6 That's one thing they do. And then
7 separately, they have a separate contract
8 through the Law Department where they,
9 for any matters that get appealed to the
10 Court to Common Pleas, for any --
11 generally it's for the commercial and
12 industrial properties that get appealed
13 to the Court of Common Pleas, they have
14 MAI appraisers, certified appraisers, and
15 they serve as the experts in those cases
16 to really help the OPA have its values
17 defended in those Court of Common Pleas
18 cases. And then for residential cases,
19 there's residential appraisers that do
20 the same thing, so that in those cases,
21 we're in a better position to go in and
22 defend those values at the Court of
23 Common Pleas level when we have these MAI
24 certified appraisers assisting the Law
25 Department in the defense.

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2 COUNCILMAN DOMB: My
3 recollection, there was over \$100 million
4 changed in the commercial valuations or
5 125 million changed when we brought in an
6 outside firm.

7 MR. ALDINGER: The numbers are
8 probably true, if that's what you're
9 talking about. I don't know what the
10 numbers are, but they have resources,
11 because they don't just work for the
12 City. They're a large appraisal firm, so
13 they have access to resources --

14 COUNCILMAN DOMB: But my point
15 in bringing this up is that here we
16 targeted \$500,000 and we sought outside
17 help. We had a tremendous return on the
18 City's behalf. Tremendous. And all I'm
19 saying is that type of tool should be
20 used more frequently in OPA, because I
21 think one of the problems is that a lot
22 of that expertise that's needed on the
23 more complex properties isn't in-house.
24 We have to seek it out of house, because
25 these are very complex properties with

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2 cap rates and MOI. In just my own
3 personal experience, I've seen what's
4 going on. So the more we can do where we
5 get outside assistance, the more accurate
6 I think our appraisals are going to be.

7 MR. ALDINGER: I think everyone
8 would agree with you, Councilman, that
9 that was money well spent for consultants
10 like A.R. Hughes.

11 MR. PIPER: And that was a
12 recommendation of Council a couple of
13 years ago. So we definitely acknowledge
14 and appreciate your partnership in this
15 instance.

16 COUNCILMAN DOMB: Well, I think
17 the Council President was. I'm just
18 saying that more of that probably would
19 be beneficial to help back up your
20 people.

21 MR. PIPER: Absolutely. We
22 would agree.

23 COUNCILMAN DOMB: I'll come
24 back.

25 Thank you, Council President.

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2 COUNCIL PRESIDENT CLARKE:

3 Thank you, Councilman.

4 The Chair recognizes Councilman

5 Oh.

6 COUNCILMAN OH: Thank you very
7 much, Council President.

8 You don't have to respond. You
9 know what I'm going to say. I'm just
10 going to say it because I really have to
11 say it.

12 There's nothing unclear about
13 this. There was an audit, and whatever
14 anybody is feeling about the audit, it is
15 an official audit of the City government,
16 and it says that the assessments are
17 below industry standard. Therefore, we
18 can't use them. Just can't use them.
19 And the City, by insisting on collecting
20 these taxes, is going to put people out
21 of their homes.

22 The variations are not
23 something that just people can appeal
24 because there's a few of them. They're
25 just all over the place. And most of the

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2 people who didn't appeal, they're poor.
3 So they're being victimized that way.

4 I gave an example at our
5 hearing, because, yeah, there's something
6 we can do. We have a bill to reject
7 these taxes, as we should. And that
8 example, like many, of two identical
9 houses on the same block on Wyoming
10 Avenue assessed at 99,000 and 89,000 in
11 2008. They look just like they're worth
12 89,000 and 99,000. And in 2019, the one
13 goes down \$1,000 to 88,000, but the other
14 one goes to \$630,000. And I guarantee
15 you, the people in that house cannot pay
16 the taxes, and if they don't, they're
17 going to lose their house.

18 There is no way that we can
19 allow these assessments to stand and the
20 people to be taxed. And I would say
21 underlying this is the gentrification
22 issue. It's not to me the fact that we
23 have people moving in and improving
24 neighborhoods. It's the fact that we're
25 taking those assessments and putting them

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2 on houses that are nowhere near what
3 they're being assessed at and then
4 kicking people out of their homes.

5 I have to respond to my
6 colleague, who I respect greatly --
7 there's that word, respect -- Councilman
8 Allan Domb. We cannot lower the rate.
9 The rate is uniformly increased and
10 decreased. That's what we do. But when
11 you have a house that went from 99,000 to
12 \$630,000, you can't lower the rate
13 enough. That's why there's a separation
14 between Council that raises or lowers the
15 rate on a uniform basis to everybody and
16 the Administration that does the
17 assessments. It has to be accurate.
18 It's just not accurate. And it's not
19 okay to say, well, we're going to keep on
20 working on this and people who don't pay
21 their taxes are going to lose their
22 house.

23 You know, it's not a new
24 conversation. We've had this
25 conversation for like four or five years.

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2 And I think everyone is super polite.

3 It's a wonderful thing about civility.

4 I'm all for it. I hope I'm civil. I'm

5 just saying, we have to reject these

6 taxes. It's wrong. They're illegal.

7 They're improper. There is no way the

8 Mayor can say, I'm going to collect these

9 taxes. Just reject them. Nothing wrong

10 with that. You made a mistake. I make

11 mistakes. We all make mistakes. You

12 made a mistake.

13 The Council did an independent

14 audit. They're incorrect. Reject them.

15 Let's get them right.

16 Anyway, thank you very much.

17 COUNCIL PRESIDENT CLARKE:

18 Thank you, Councilman.

19 The Chair recognizes

20 Councilwoman Reynolds Brown.

21 COUNCILWOMAN BROWN: Councilman

22 Oh, thank you for that passion and

23 stating the facts on the record. It

24 matters, because there are too many

25 families who are in desperate

1 4/3/19 - WHOLE - BILL 190152, ETC.
2 circumstances because of the manner in
3 which our city has tackled this elephant
4 that we're talking about this afternoon.
5 So I need to say publicly thank you.
6 Your passion is appreciated.

7 To the Administration, in the
8 past year, the City has received 20,000
9 tax appeals out of 400,000 lots. Many
10 might argue, an extraordinary number, and
11 there's no doubt due to the mass
12 appraisal of properties.

13 How or do you as a matter of
14 protocol analyze the demographics of the
15 owners who are filing those appeals by
16 either neighborhood or size of the
17 assessment increase, race or income? And
18 if not, how do you tackle appeals? Do
19 you tackle them as they come in? So it's
20 based on the date that they come in that
21 they then get heard by your board? Just
22 share with us the protocols and
23 procedures that your office uses.

24 MR. PIPER: Sure. So I think
25 when you said 20,000, so you're referring

1 4/3/19 - WHOLE - BILL 190152, ETC.
2 to the first-level review applications
3 that come in, the informal appeals. What
4 we do is, there's a filing deadline, and
5 usually that deadline is pretty soon
6 after we send out the notices, so we're
7 talking about within 30 days. And we
8 start looking at each individual one
9 based on whether the assertion of
10 mis-assessment, let's just say, comes
11 under one of the following: either the
12 value was wrong or it's not uniform or
13 there's some assertion of an exemption
14 that should be applied that hasn't been
15 applied.

16 COUNCILWOMAN BROWN: So stop
17 right there. So someone walks in, they
18 have 20 appeals from 20 seniors from a
19 particular neighborhood. A professional
20 goes through them and then based on the
21 type of appeal, it gets sent to a staffer
22 or to a staff or what?

23 MR. PIPER: No. Well, let me
24 back up. They're actually assigned to a
25 staff member who is an assessor who is

1 4/3/19 - WHOLE - BILL 190152, ETC.
2 responsible for handling that account
3 right off the bat.

4 COUNCILWOMAN BROWN: I see.

5 MR. PIPER: That's the way they
6 come in. They come in through an
7 automated system, and that particular
8 assessor is notified, these are your
9 first-level reviews, these are yours.
10 And then that assessor goes through the
11 process I just described. And I say one
12 of those three because most appeal
13 applications don't necessarily assert one
14 of the above. Many do, which we consider
15 credible, so we have to look at those.
16 It could be the assessment is wrong
17 because our data is wrong or sales
18 information was coming through wrong.
19 But many of the first-level review
20 applications come in with, I don't like
21 the level of trash pickup in my
22 neighborhood, that's why I'm filing this
23 appeal or I just don't think I should
24 have to pay. You guys are wrong.

25 With all due respect, we have

1 4/3/19 - WHOLE - BILL 190152, ETC.

2 to separate those non-credible ones from
3 the ones that have some credibility.

4 COUNCILWOMAN BROWN: Of course.

5 MR. PIPER: And the credible
6 ones take us a lot longer to look at. So
7 in some instances, we'll try to schedule
8 an inspection.

9 COUNCILWOMAN BROWN: An
10 inspection of the property or the
11 neighborhood?

12 MR. PIPER: Inspection of the
13 property that's filing the appeal, yes.

14 COUNCILWOMAN BROWN: Okay. So
15 the reason why I ask is, we know that
16 there's a backlog and -- I want to be
17 careful how I say this. Are there
18 incentives for staffers who get through X
19 number by certain date in tackling the
20 backlog? Because we have something in
21 government known as bureaucrats, where
22 stuff just sits on the desk and the only
23 reason why it gets picked up is because
24 they get calls from neighbors, RCO rep,
25 and/or Councilmembers.

1 4/3/19 - WHOLE - BILL 190152, ETC.

2 So besides getting a City
3 paycheck, what motivates professionals in
4 your department to be efficient and to
5 attack these appeals in a way that's
6 responsible so that the backlog that
7 we're struggling with here gets
8 eliminated?

9 MR. PIPER: Well, number one,
10 the account manager or assessor
11 responsible for handling those particular
12 appeals, that's just one of the things he
13 or she has to manage. So they're doing
14 that while they're looking at sales
15 information, while they're defending
16 market value appeals in the formal
17 hearings.

18 But in terms of the backlog, I
19 would say that the majority of the ones
20 that come in that have sort of
21 non-credible reasons are disposed of
22 rather quickly. I can tell you what the
23 backlog -- so for 2019, we got about, as
24 you said, about 20,000 first-level review
25 applications, and I can give you an idea

1 4/3/19 - WHOLE - BILL 190152, ETC.

2 where we are with the backlog of those
3 right now.

4 COUNCILWOMAN BROWN: That would
5 be helpful. When you say 2019, these are
6 papers that were filed in 2018, correct?

7 MR. PIPER: Yes.

8 COUNCILWOMAN BROWN: Because I
9 took myself an appeal for a senior to
10 that office just to see for myself how
11 things are run down there. And I checked
12 with the family, and they have yet to be
13 scheduled. So I did that just as a
14 matter of me learning what happens when
15 seniors who -- we care about everybody,
16 but the seniors are -- they're choking.

17 MR. PIPER: I just want to make
18 sure we're clear, because when you say
19 scheduled, so scheduled for a hearing?

20 COUNCILWOMAN BROWN: Yes.

21 MR. PIPER: So that would be a
22 formal application. That's not one of
23 the 20,000. That would be one of the
24 9,500 or 9,600 that were filed with BRT.
25 Those are done independent of the way we

1 4/3/19 - WHOLE - BILL 190152, ETC.
2 process the first-level review
3 application. And they're moving along
4 too, but they have a backlog for prior
5 years because there's a hearing for each
6 one of those in which that taxpayers come
7 in and present testimony. Those are
8 going to take longer.

9 COUNCILWOMAN BROWN: Okay. And
10 would it be useful, helpful to have more
11 professionals to tackle the backlog?

12 MR. PIPER: I will say one of
13 the things that we looked at -- and this
14 was as a result of what we saw in the
15 Ryan audit in terms of being able to
16 finish the informal appeals before we
17 start addressing the formal ones, because
18 if they're finished and we can notify the
19 taxpayer, maybe they won't file a formal
20 appeal. And we looked at an option that
21 you sort of just described in which we
22 would have professionals come just look
23 at all of them and at least be able to
24 sort out the credible ones from the
25 non-credible ones so I can have my --

1 4/3/19 - WHOLE - BILL 190152, ETC.

2 COUNCILWOMAN BROWN: A real
3 number.

4 MR. PIPER: A real number and
5 so I can have the assessors focusing on
6 the credible ones.

7 COUNCILWOMAN BROWN: Okay. And
8 so to the final question, is there a
9 need, do you see value in looking at the
10 demographics of those who appeal?
11 Because we know that activity in
12 neighborhood X may be very, very
13 different from neighborhood Y. And so
14 that kind of information just I would
15 find very informative.

16 MR. PIPER: The information
17 that we track is based on the information
18 we use to assess, and we are not
19 permitted to assess based on demographic
20 factors. That's just not Philadelphia;
21 that's anywhere.

22 COUNCILWOMAN BROWN: Okay.

23 MR. PIPER: So I can say we
24 don't track it, but if someone else
25 tracks it, we can probably try to help

1 4/3/19 - WHOLE - BILL 190152, ETC.

2 facilitate an answer to the problem that
3 you just brought up.

4 COUNCILWOMAN BROWN: Okay. All
5 right, then. Well, thank you very much.

6 MR. PIPER: You're welcome.

7 COUNCIL PRESIDENT CLARKE:
8 Thank you, Councilwoman.

9 COUNCILWOMAN BROWN: You're
10 welcome.

11 COUNCIL PRESIDENT CLARKE: The
12 Chair recognizes Councilwoman Gym.

13 COUNCILWOMAN GYM: Thank you
14 very much, Council President.

15 I have a number of questions
16 that I wanted to ask, which I will
17 definitely get to in another round, but I
18 wanted to open with what I think is the
19 central issue that's in play here, which
20 is there's -- we've had an enormous rift
21 that occurs between our residents and
22 your department, and I think it's our
23 responsibility to try and figure out with
24 your department to make sure that this is
25 a relationship that isn't beyond repair.

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2 And so I guess the question that I have
3 for you is, in addition to your work,
4 what is your department's strategy for
5 community engagement, which I think is a
6 key aspect for the public transparency.

7 In the wake of what I might
8 call a debacle about the assessments last
9 year, OPA got more involved with the
10 community, conversations that were
11 occurring around the City, but
12 proactively how are we now engaging with
13 the communities moving forward so it
14 doesn't get to a point where effectively
15 all we were doing was crisis management
16 about something after the fact?

17 So how are you -- like to open
18 up this line of questions, what are you
19 doing to proactively reach out to
20 communities and engage them?

21 MR. PIPER: Councilwoman Gym,
22 that's a good question, and I'll be
23 honest with you, I think we've only
24 thought about that in terms of our
25 responses to our consultant's

1 4/3/19 - WHOLE - BILL 190152, ETC.
2 recommendations in terms of what type
3 of -- what level of transparency we're
4 providing for the public. So I believe
5 going forward, when we provide more
6 information on our website regarding what
7 it is we do and how we do it, I think
8 that's going to encourage more
9 communication between our department and
10 taxpayers.

11 I think right now what we do, I
12 don't know if you would call it
13 proactive, but I don't think it's crisis
14 management in terms of coming out to
15 community meetings that various
16 Councilmembers schedule. We attend a
17 couple every week all year long.

18 COUNCILWOMAN GYM: I think most
19 of us might have called that crisis
20 management. In part, we were having them
21 because people were so angry. But,
22 again, we can talk about transparency. I
23 have a couple of questions about that,
24 but is there a proactive strategy that
25 you have right now to go out and talk to

1 4/3/19 - WHOLE - BILL 190152, ETC.
2 communities? Like this is a --
3 transparency isn't just about publishing
4 things on a site. It's about engaging
5 the public to restore faith in this
6 department, which is one of the most
7 important in our city.

8 So what have you learned from
9 this past and how are you moving forward
10 to ensure that we not only just have
11 transparency, but there's an active plan
12 to engage communities to ensure that the
13 department is restoring faith but also
14 hearing feedback about how to do better?

15 MR. PIPER: Right. Yeah.
16 Because we go out on a regular basis all
17 year and not just after the audit or
18 after the assessment numbers are rolled
19 out, I would say that part of what we
20 do -- again, I wouldn't call it crisis
21 management or proactive, because I think
22 what you're saying, and I would agree,
23 that we can do better with communicating
24 with taxpayer groups, and any type of
25 recommendations that you and Council

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2 could make, we'd love to have a
3 discussion about, but I think that's
4 something we need to think about more.

5 COUNCILWOMAN GYM: Okay. So is
6 there a plan to -- what is the plan to --
7 just making sure that in case someone
8 else did not ask, will you commit to
9 publicly disclosing the current valuation
10 methodology on a yearly basis?

11 MR. PIPER: We will.

12 COUNCILWOMAN GYM: And once
13 CAMA is operationalized, what other
14 things will become transparent -- I mean,
15 will become publicly available around how
16 we calculate assessments?

17 MR. PIPER: Our initial -- our
18 initiative to put things out on the
19 department's website is based on
20 information that we've seen in other
21 jurisdictions similar to Philadelphia and
22 what we think would be helpful, but of
23 course, it's going to be an evolving
24 process once taxpayers or representative
25 of taxpayers say to us, we think you need

1 4/3/19 - WHOLE - BILL 190152, ETC.
2 to include this or you need to include
3 that. I think that's ongoing
4 conversations we'll have to have.

5 So there will be methodology,
6 as you just described, that will be
7 there. There will be processes. There
8 will be more information about filing
9 appeals. There will be information that
10 would address some of the questions
11 Council President Clarke asked initially
12 about what taxpayers can do to go back
13 for prior years.

14 COUNCILWOMAN GYM: And is there
15 a plan to publish annual sales ratio
16 data?

17 MR. PIPER: Yes, there is.

18 COUNCILWOMAN GYM: Because that
19 was one of the items that was recommended
20 in the audit.

21 Is it your understanding that
22 CAMA will bring more consistency to land
23 value assessments?

24 MR. PIPER: I'm sorry. Can you
25 repeat that?

1 4/3/19 - WHOLE - BILL 190152, ETC.

2 COUNCILWOMAN GYM: Is it your
3 understanding that in terms of land
4 value, will CAMA assist with bringing
5 more consistency to the assessments
6 around land value in particular?

7 MR. PIPER: Among other things,
8 yes.

9 COUNCILWOMAN GYM: And in what
10 ways -- so your models right now, they
11 should be concerning lessons learned from
12 prior years, and in what ways are the
13 appeals -- the appeals that are happening
14 right now, how are they being factored
15 into future assessments?

16 MR. PIPER: The appeals that
17 are filed now on and how we're addressing
18 them, how are they being factored into
19 future assessments?

20 COUNCILWOMAN GYM: Well, I
21 assume that any model should consider
22 lessons that are learned. So every time
23 that there's an assessment process, there
24 are appeals that are filed. There's
25 resolution to the appeals. There should

1 4/3/19 - WHOLE - BILL 190152, ETC.
2 be like some understanding about how the
3 appeals are working in order to assess
4 for the future. So how are appeals and
5 settlements or resolutions around the
6 appeals processes being factored into
7 your future assessment processes,
8 methodology, however you're projecting?

9 MR. PIPER: Sure. When appeals
10 are filed, there's an assumption that
11 always there's something we may not know
12 when the taxpayer files an appeal that
13 the taxpayer knows and that's why they're
14 bringing it to our attention, otherwise
15 we would agree. It could be some part of
16 our data is off. So we take that as a
17 learning opportunity.

18 I would say more than anything
19 with the non-residential properties, we
20 get information from taxpayers in terms
21 of rent rolls and income and expense
22 statements and appraisals that help us
23 going forward. If a taxpayer brings in
24 some information as part of an appeal
25 that addresses our assessment and can

1 4/3/19 - WHOLE - BILL 190152, ETC.
2 demonstrate because their rent roll is a
3 lot lighter than we think it is or the
4 expenses are greater, then going forward
5 we're going to make our assessment better
6 because of that information that came in
7 as a result of the appeal.

8 COUNCILWOMAN GYM: Okay. I
9 would just say, because I'm out of time,
10 but I felt like your answer to my first
11 question was wholly unsatisfactory.

12 MR. PIPER: I'm sorry. What
13 was that again?

14 COUNCILWOMAN GYM: I felt like
15 your answer --

16 MR. PIPER: No; the question.
17 I can't remember the question.

18 COUNCILWOMAN GYM: So the
19 question was about the importance of
20 public engagement given the debacle that
21 happened last year.

22 MR. PIPER: Right.

23 COUNCILWOMAN GYM: So I found
24 that answer to be wholly unsatisfactory,
25 and that one of the most essential things

1 4/3/19 - WHOLE - BILL 190152, ETC.
2 we have as a government body is to
3 establish trust and faith with our
4 communities. They may disagree with us,
5 which I think is perfectly fine, but they
6 cannot distrust the processes that
7 happen. And if it is clear that there is
8 a need to restore that faith and trust,
9 that should actually be your top
10 priority.

11 The fact that community
12 engagement is not something that you've
13 considered proactively is of serious
14 concern, certainly for me, and that --
15 because mostly all of us here have to
16 bear the brunt of all of that and we
17 can't -- it is essential that we have to
18 do that.

19 I want to work with this
20 department and its future leadership
21 going forward, but it has to start from a
22 place of common understanding that
23 community engagement is a critical aspect
24 of restoration of trust. It doesn't
25 start with formulas. It doesn't start

1 4/3/19 - WHOLE - BILL 190152, ETC.
2 with courts or rulings or pieces of paper
3 that get mailed out. It starts with
4 community engagement. And you have a
5 long way to go to, one, even understand
6 that and then, two, to try and figure out
7 the processes that can make it work.

8 Our body is all about community
9 engagement. That's our responsibility.
10 We rely on that, especially when the
11 politics don't work and when we don't
12 have enough money to get the things that
13 we want. But we have to start with the
14 faith of our residents and restore trust
15 in public institutions, and I think
16 that's why your answer was not
17 satisfactory.

18 MR. PIPER: Okay. Understood.

19 COUNCIL PRESIDENT CLARKE:
20 Thank you. Thank you, Councilwoman.

21 The Chair recognizes Councilman
22 Squilla.

23 COUNCILMAN SQUILLA: Thank you,
24 Mr. President.

25 And I do want to thank OPA for

1 4/3/19 - WHOLE - BILL 190152, ETC.
2 their responsiveness to our office's
3 e-mails and getting back to our
4 constituents, because that is part of
5 what Helen had brought up about being
6 able to get information to the people
7 directly, and they do reach out to us and
8 then your office or yourself reaches back
9 out to them. It doesn't make them feel
10 better and they don't like the answer,
11 but it does make them feel better that
12 they feel like people are paying
13 attention to their concerns, and we
14 appreciate that and what your office does
15 for that.

16 But what we have a hard time
17 with is still giving them exact
18 information of why the non-uniformity is
19 being associated across the board on
20 certain blocks, and the only thing we can
21 tell them at this point is, you have to
22 appeal that. And even though they go
23 through the FLR, first-level review,
24 comes back unfounded or unchanged, and
25 they go to the BRT, some people have

1 4/3/19 - WHOLE - BILL 190152, ETC.
2 received relief at the Board of Revision
3 of Taxes, the BRT. Other people have
4 received relief in the Common Pleas Court
5 because they appealed again. And to have
6 our residents now going three levels of
7 courts to try to fight something to
8 believe it's fair or not fair is just
9 asking a lot of them, and a lot of our
10 people aren't able to do that. A lot of
11 our folks are struggling just to get by
12 and wouldn't know the first thing about
13 even appealing an assessment.

14 And the other thing is, when
15 you do have an assessment, the assessment
16 that you sent out now, like people are
17 starting to see online for this year,
18 doesn't have a tax associated with it.
19 So it doesn't -- even though they see
20 their assessment went up, they don't know
21 what that correlates to until they get
22 their tax bill. And I know we asked last
23 year if it's possible to put what the tax
24 bill would be under the current rate if
25 this assessment were to hold. Is that

1 4/3/19 - WHOLE - BILL 190152, ETC.

2 something that OPA could do?

3 MR. PIPER: We did make a
4 decision a few years ago to remove the
5 tax component from OPA's website
6 directly. I mean, there's a link in the
7 system that you can go to. Only because
8 we want to keep that line clear between
9 the assessments and -- although we
10 understand the tax is directly related to
11 the assessment, we want to keep the line
12 clear in terms of what OPA is responsible
13 for and can speak to.

14 COUNCILMAN SQUILLA: Understand
15 that, but, I mean, in your mailing, in
16 your assessment mailing, when you just
17 give the difference in assessment out, is
18 it possible to add, this is what you paid
19 last year, with this new assessment if
20 the rate doesn't change this is what you
21 pay? I mean, that would then have the
22 constituent know the difference what this
23 assessment means to them. Because,
24 again, we know it because we're involved
25 in the process. Most people don't.

1 4/3/19 - WHOLE - BILL 190152, ETC.

2 MR. PIPER: It is possible,
3 Councilman, yeah.

4 COUNCILMAN SQUILLA: Is that
5 something that you would consider doing?

6 MR. PIPER: We'll discuss that,
7 yeah.

8 COUNCILMAN SQUILLA: All right.
9 Thank you.

10 COUNCIL PRESIDENT CLARKE:
11 Thank you, Councilman.

12 Real quick following up on
13 that, is that something that could be
14 done by legislation?

15 MR. PIPER: I would submit that
16 it doesn't even need to be, but I'm not
17 sure. I don't know.

18 COUNCIL PRESIDENT CLARKE: I'm
19 just putting a little pressure on you.

20 MR. PIPER: Right. I got it.

21 COUNCIL PRESIDENT CLARKE: All
22 right.

23 MR. PIPER: I don't think -- in
24 this case, I don't think it would have to
25 go that far. I think it's more of a

1 4/3/19 - WHOLE - BILL 190152, ETC.

2 policy discussion that we can have.

3 COUNCIL PRESIDENT CLARKE:

4 Okay.

5 The Chair recognizes Councilman

6 Domb.

7 COUNCILMAN DOMB: Thank you,

8 Mr. President.

9 I have a few more questions,
10 just technical, I guess, but I want to
11 follow up with some of my colleagues'
12 questions on the methodology.

13 I think The Philadelphia Code
14 since 2013 has required OPA to publish
15 its assessment methodology by May 1st.
16 Would it be possible to make available to
17 the Chair, the President, from 2013 going
18 forward the methodology we used to arrive
19 at the valuations?

20 MR. PIPER: We can make that
21 available. Not necessarily today,
22 because we're working on a few different
23 things, but we can, yes.

24 COUNCILMAN DOMB: Whenever is
25 convenient, that's fine. Okay.

1 4/3/19 - WHOLE - BILL 190152, ETC.

2 Second question, the testimony
3 says that you plan on conducting -- I
4 think someone else touched on this. I
5 don't remember who -- an analysis of job
6 function, present and future, for the
7 support staff to determine how to best
8 utilize the support staff when the CAMA
9 is fully operational.

10 MR. PIPER: Right.

11 COUNCILMAN DOMB: And is it
12 your intention to hire people and then
13 conduct the analysis?

14 MR. PIPER: No. We're
15 conducting the analysis now. In fact,
16 the idea is, our support staff -- is what
17 you're referring to -- our support staff
18 has basically been some form of a
19 clerical title, which we'll still need
20 some of that, but because of the
21 technical nature, this is a database, but
22 it's much more than that. We're looking
23 for people to come right in the door in
24 terms of support staff that understand
25 relational databases and so forth.

1 4/3/19 - WHOLE - BILL 190152, ETC.

2 COUNCILMAN DOMB: And I
3 remember you had, I guess, a
4 demonstration over at Municipal Services
5 Building a few months ago and I went to
6 the demonstration.

7 MR. PIPER: You did.

8 COUNCILMAN DOMB: And what I
9 remember is that it could be a very good
10 tool basically to help people gather
11 information, as Councilman Greenlee was
12 talking about. It's really not going
13 to -- it may be used as a tool, but it
14 saves us some money because it cuts down
15 on the amount of time, but I think it's
16 essentially a very efficient tool that
17 they'll have available information on
18 what's going on in the marketplace.

19 MR. PIPER: It will. I mean,
20 we focused on an earlier question when we
21 were talking about bringing information
22 from different various data styles into
23 one system, but each one of those systems
24 right now are managed by different folks.
25 That in itself is time and resource

1 4/3/19 - WHOLE - BILL 190152, ETC.
2 draining, and for folks not to have to do
3 that because everything is in one system,
4 it makes it easier for us to point things
5 out to say to Council staff, for
6 instance, this is where you can find
7 something, you don't have to wait for me
8 to have my IT manager to have time to
9 compile something. It's going to have an
10 organic improvement on our processes with
11 OPA and the City of Philadelphia.

12 COUNCILMAN DOMB: And another
13 question. Plante Moran it says in your
14 budget -- it's a small number -- it says
15 15,000 a year for IT services. Do you
16 have any idea why we're going outside?
17 We can't do that in-house? Or what
18 that's for?

19 MR. PIPER: Plante Moran was
20 the consultant company that we hired to
21 help us develop -- first of all, they
22 developed our needs assessment before we
23 even contracted with the CAMA vendor, and
24 they're more familiar with what we're
25 doing going forward. They also helped us

1 4/3/19 - WHOLE - BILL 190152, ETC.
2 write the RFP for the CAMA vendor that we
3 eventually selected. So they're the
4 expert in this all over the country, and
5 we think that's a small price to pay to
6 keep their services.

7 COUNCILMAN DOMB: And we got an
8 e-mail this morning in my office I'm just
9 going to use as an example of what people
10 are feeling in the City. This is on
11 Catharine Street, probably in Councilman
12 Squilla's district, where the property
13 values went from 276 in '18, 23 percent
14 increase in '19, and they just got
15 another increase 8.4 for '20. So they're
16 feeling these increases, and that leads
17 me to my question of the trending. And I
18 know that you had a briefing on trending,
19 which I went to, and you had mentioned
20 that the trending was, I think from
21 recollection, we're dividing the City
22 into 16 geographic areas, I think it was?

23 MR. PIPER: Very good. Yes.

24 COUNCILMAN DOMB: And if I
25 recall, the trending numbers were going

1 4/3/19 - WHOLE - BILL 190152, ETC.
2 to be about 3 percent, would be the
3 increases roughly.

4 MR. PIPER: Well, the trending
5 numbers, on the one hand, we don't expect
6 to see much as high as what you just
7 described, but they're not the same all
8 over the City.

9 COUNCILMAN DOMB: Right.

10 MR. PIPER: Because, again,
11 this is not a drill-down regular
12 reassessment project like we would do
13 every year. But I don't want to be held
14 to a particular number even in one part
15 of the City.

16 COUNCILMAN DOMB: But here's my
17 concern with the trending. I think I
18 asked the question at the meeting. If
19 the City's real estate tax revenues are
20 going to increase, according to the
21 budget, I think 3 percent from this year
22 to next year roughly and we're using
23 trending as the method, and if there's 16
24 geographic areas and I would venture to
25 say that 75 percent of them or

1 4/3/19 - WHOLE - BILL 190152, ETC.
2 three-quarters of them may have not gone
3 up in value or some of them may have gone
4 down, would that then put an undue burden
5 on the 25 percent of the areas that have
6 gone up? In order to generate that 3
7 percent, could those areas be subject to
8 anywhere 6, 10, 12 percent increases or
9 higher? Because if we're looking to
10 generate 3 percent in overall revenue and
11 it's for the whole City budget and
12 three-quarters of those areas have not
13 gone up in value, that means the trending
14 number -- here comes Rob -- that means
15 the trending number is going to be on
16 that 25 percent, unless I'm reading it
17 incorrectly.

18 (Witness approached witness
19 table.)

20 MR. DUBOW: I just want to be
21 clear. The 3 percent is the assumption
22 that we made in the Plan. It's not a
23 target for OPA. OPA gets values -- their
24 job is to get values accurate. So if
25 that comes out to more or less than 3

1 4/3/19 - WHOLE - BILL 190152, ETC.

2 percent, that's not their goal. Their
3 goal is to get it right.

4 COUNCILMAN DOMB: I just want
5 to make sure that we're not going to be
6 facing residents who are going to say, I
7 got a 9 or 12 or 15 percent increase
8 again this year.

9 MR. DUBOW: So in looking at
10 real preliminary numbers, it does not
11 look like you'll see much of that, but
12 that's separate from assumptions we have
13 in our Plan.

14 COUNCILMAN DOMB: I understand.
15 Okay.

16 Let me just go back to another
17 statement. Hughes, the commercial firm,
18 we looked up the numbers just for the
19 record. Good investment. We paid
20 500,000. They found 8 billion that
21 wasn't assessed correctly and raised it,
22 which generated \$112 million. We should
23 be investing 500,000 to generate \$112
24 million every day of the week. That was
25 a phenomenal -- I'm pointing that out

1 4/3/19 - WHOLE - BILL 190152, ETC.
2 because there's an illustration here and,
3 that is, by asking some expertise on the
4 outside to help us on the inside, there's
5 a tremendous benefit for us in the City
6 to take advantage of that.

7 MR. PIPER: Again, we don't
8 disagree with that. We've been using
9 that particular consultant, but we use a
10 couple other consultants, appraisal
11 consultants, for the same purpose, and we
12 think it's been very helpful.

13 COUNCILMAN DOMB: But I would
14 even say this: Maybe even bring them in
15 on, not just commercial, residential.

16 MR. PIPER: That's what I mean,
17 yeah.

18 COUNCILMAN DOMB: Okay. Thank
19 you very much. And thank you for
20 everything you're doing. I just want one
21 last comment. It's not an easy job to
22 assess \$170 billion of real estate in the
23 City of Philadelphia. Because I look at
24 the two biggest real estate firms in the
25 City, which are Brandywine and Liberty

1 4/3/19 - WHOLE - BILL 190152, ETC.
2 Property Trust. Their portfolios are 5
3 to 10 billion. They spend multi-millions
4 managing that portfolio. So I know this
5 has been a lot of angst going on here,
6 but it's not an easy job and I think we
7 all appreciate your efforts to get this
8 right.

9 MR. PIPER: Thanks, Councilman.
10 I appreciate it.

11 COUNCILMAN DOMB: Thank you.

12 Thank you, Mr. President.

13 COUNCIL PRESIDENT CLARKE:

14 Thank you, Councilman.

15 The Chair recognizes

16 Councilwoman Reynolds Brown.

17 COUNCILWOMAN BROWN: Yes.

18 Thank you.

19 Good afternoon. I am now
20 speaking on behalf of my colleague and
21 friend and eagle who looks at this issue
22 on a regular basis, in his absence,
23 Councilman Kenyatta Johnson. His
24 questions are as follows:

25 The City Controller identified

1 4/3/19 - WHOLE - BILL 190152, ETC.
2 in her audit disparities in low-income
3 neighborhoods. Have you ever examined
4 those disparities that she speaks about
5 in her audit? Should we believe the
6 Controller is incorrect in her analysis?

7 MR. PIPER: We did read the
8 Controller's report for sure, and if the
9 disparities refer to the way we assess
10 high-valued properties versus low-valued
11 properties --

12 COUNCILWOMAN BROWN: Within the
13 same neighborhood on the same block.

14 MR. PIPER: Right, within the
15 same neighborhood. We do look at that.
16 That's one of the things we -- and we
17 have to determine why that comes out like
18 that. Our ratio statistics tell us that
19 when we're doing a good job or an
20 insufficient job of that. So we look at
21 that. The ratio statistics, our COD;
22 more specifically, our PRD, our
23 price-related differential, we look at
24 that citywide, but we look at individual
25 neighborhoods too.

1 4/3/19 - WHOLE - BILL 190152, ETC.

2 COUNCILWOMAN BROWN: Looking at
3 it is one thing, and that's important.
4 Examining it is another. Taking action
5 in the way that benefits those who have
6 been disenfranchised is the ask.

7 And so what happens after you
8 and members of your team look at,
9 examine, what happens beyond that to fix
10 what appears to be unfair and
11 incongruent?

12 MR. PIPER: Those are the areas
13 that we do focus on when we see bad
14 numbers in those areas. To give you an
15 example, in tax year 2016, we looked at
16 areas in which our citywide numbers were
17 good, but in some GMAs, our coefficient
18 of dispersion was unacceptable, and that
19 was what our reassessment for that year
20 focused on.

21 COUNCILWOMAN BROWN: And so do
22 you then go back to those neighbors and
23 realign or fix the assessment?

24 MR. PIPER: We look at those
25 areas every year. We look at the areas

1 4/3/19 - WHOLE - BILL 190152, ETC.

2 that our numbers are insufficient and we
3 make the corrections for the subsequent
4 year.

5 COUNCILWOMAN BROWN: You do
6 make the corrections?

7 MR. PIPER: Yes.

8 COUNCILWOMAN BROWN: So can you
9 speak to the percentage of the
10 corrections you make? That information
11 will be exceedingly helpful to District
12 Councilmembers who have to defend the
13 actions or decisions of Administration
14 officials.

15 MR. PIPER: Sure. We can look
16 at the areas in which we made significant
17 improvements to those measurements and we
18 can gather that information and provide
19 it to Council.

20 COUNCILWOMAN BROWN: I am so
21 certain in his absence and probably other
22 District Councilpersons as well deeply
23 appreciate that kind of information.

24 MR. PIPER: Sure.

25 COUNCILWOMAN BROWN: As soon as

1 4/3/19 - WHOLE - BILL 190152, ETC.
2 possible.

3 MR. PIPER: We'll prioritize
4 that, Councilwoman Brown.

5 COUNCILWOMAN BROWN: Okay. In
6 many circumstances, he mentions that
7 low -- and we know this -- low-valued
8 properties are very heavily overassessed
9 and we know that those who are most
10 impacted are seniors. So how do we keep
11 them whole?

12 MR. PIPER: Overvaluing
13 low-valued properties and undervaluing
14 high-valued properties is a task that
15 we're always looking to do better with,
16 and every year that's one of the first
17 things we look at. Again, it's those
18 same statistics I just referred to, and
19 we do it by neighborhood and we do it
20 citywide. It's a problem that we're --
21 there's acceptable numbers, and we are
22 trying to live within those acceptable
23 tolerated numbers.

24 COUNCILWOMAN BROWN: What we
25 know is during public comment here in

1 4/3/19 - WHOLE - BILL 190152, ETC.
2 City Council, every Thursday we hear of
3 seniors in those communities who are
4 fearful and desperately fearful of losing
5 their homes because of what we're not
6 doing well.

7 MR. DUBOW: One of the relief
8 programs that we offer is the senior tax
9 freeze. So for seniors who meet the
10 income requirements, their tax bill will
11 not go up regardless of what happens with
12 the assessment. So there is a way for
13 them to ensure that they don't get a hit
14 from any increase in the assessment.

15 COUNCILWOMAN BROWN: And how is
16 that information shared? What's the
17 outreach?

18 MR. DUBOW: When Revenue comes,
19 they'll be able to give you more detail,
20 but they do a lot of outreach on the
21 program, and we can get you participation
22 numbers, because there are good
23 participation numbers.

24 COUNCILWOMAN BROWN: Revenue
25 will be able to speak to that in great

1 4/3/19 - WHOLE - BILL 190152, ETC.

2 detail?

3 MR. DUBOW: Yes, they will.

4 They put a high priority on outreach for
5 their programs.

6 COUNCILWOMAN BROWN: Terrific.

7 Thank you very much. Thank you all.

8 Thank you, Mr. President.

9 COUNCIL PRESIDENT CLARKE:

10 Thank you, Councilwoman.

11 So I actually have a whole
12 stack of questions to ask you, but this
13 is what I'd like to do. I think you
14 briefed our tech staff this morning --

15 MR. DUBOW: We brief tech staff
16 tomorrow.

17 COUNCIL PRESIDENT CLARKE: --
18 on the new assessments and you'll be
19 briefing the remaining members of
20 Council.

21 MR. DUBOW: Tomorrow afternoon.

22 COUNCIL PRESIDENT CLARKE:
23 Tomorrow?

24 MR. DUBOW: Yes.

25 COUNCIL PRESIDENT CLARKE: So

1 4/3/19 - WHOLE - BILL 190152, ETC.
2 what I'd like to do, after we receive the
3 briefing and give you a chance to read
4 the recommendations, I ask that you
5 please look at the audit one more time.

6 MR. PIPER: Sure.

7 COUNCIL PRESIDENT CLARKE: Our
8 audit. Because I'm just not getting a
9 sense -- I know you say you read it, but
10 I need to feel a little more comfortable
11 that -- I'm not going to say it. I would
12 like to have a callback for your
13 department so we can ask questions based
14 on the new assessments, because I want to
15 make sure that we get into some level of
16 detail, the impact. I understand that
17 there are a wide range of potential
18 increases in assessments, some as high as
19 10 percent or more, in districts that
20 have already gotten a significant bump-up
21 in assessments over the past couple of
22 years. So I'm sure those Councilpeople
23 clearly would like to have a little more
24 detailed conversation with you about its
25 impact and what we can do to address

1 4/3/19 - WHOLE - BILL 190152, ETC.

2 that.

3 MR. PIPER: Sure.

4 COUNCIL PRESIDENT CLARKE:

5 Okay?

6 MR. PIPER: We hope to provide
7 that tomorrow, that level of detail.

8 COUNCIL PRESIDENT CLARKE: I
9 think it would be more prudent for
10 everybody to have their briefing and
11 could have detailed questions answered,
12 then we come back on one of the callback
13 dates and ask -- one thing I would like
14 to ask you to do, and maybe this is
15 already the case, with respect to my
16 earlier questions as relates to those
17 individuals that were overassessed, as
18 Councilwoman just referenced and a couple
19 of other -- Councilman Oh so eloquently
20 referenced, if you could just provide us
21 with a one-sheeter for constituents.
22 Because I know departments, you guys do
23 what you do, your first-level review,
24 BRT, then there's the court system.
25 Unfortunately a lot of folks aren't in a

1 4/3/19 - WHOLE - BILL 190152, ETC.
2 position to go to court, primarily
3 because they just don't understand that
4 process. If that can come from either
5 Finance or somewhere so it could be given
6 or put on a website. Is there a
7 one-sheeter?

8 MR. DUBOW: On the appeal
9 process?

10 COUNCIL PRESIDENT CLARKE: For
11 everything.

12 MR. DUBOW: So I think we
13 should get you something on the appeal
14 process and also get you something on
15 relief programs so people know their
16 options, because --

17 COUNCIL PRESIDENT CLARKE: What
18 kind of programs?

19 MR. DUBOW: Like payment plans
20 that we have.

21 COUNCIL PRESIDENT CLARKE: Oh,
22 we already do that. We do that.

23 MR. DUBOW: Okay. I just don't
24 want people to be left with the
25 impression that we're forcing people out

1 4/3/19 - WHOLE - BILL 190152, ETC.

2 of their homes.

3 COUNCIL PRESIDENT CLARKE:

4 Yeah. People aren't as sophisticated as
5 some of us think we are.

6 MR. DUBOW: Yes. So we will
7 get you that.

8 COUNCIL PRESIDENT CLARKE: They
9 need a little assistance. Okay?

10 MR. PIPER: Yes.

11 COUNCIL PRESIDENT CLARKE: So
12 we'll get a date for the callback.

13 MR. PIPER: Okay.

14 COUNCIL PRESIDENT CLARKE: All
15 right. I want to thank you.

16 We're good? No other
17 questions?

18 (No response.)

19 COUNCIL PRESIDENT CLARKE:
20 Thank you very much.

21 MR. PIPER: Thanks, Council
22 President.

23 COUNCIL PRESIDENT CLARKE:
24 There being none, the Committee will
25 stand in recess until Tuesday, April 9th,

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1 4/3/19 - WHOLE - BILL 190152, ETC.
2 2019 at 10:00 a.m., at which time we will
3 reconvene in Room 400.

4 Thank you.

5 (Committee of the Whole
6 recessed at 12:20 p.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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