

BOARD OF REVISION OF TAXES
FISCAL YEAR 2020 BUDGET TESTIMONY
MAY 8, 2019

Good Morning Council President and members of City Council, I am Carla Pagan, Executive Director of the Board of Revision of Taxes (BRT), here this morning to testify and address questions regarding the 2020 fiscal year operating budget.

EXECUTIVE SUMMARY

DEPARTMENT MISSION AND FUNCTION

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

Description of Major Services: The Board of Revision of Taxes is an independent, seven-member board appointed by the Board of Judges of the Philadelphia Common Pleas Court. The Board is required to hear assessment appeals. The Board only determines the value for a property when there is an appeal. The Appeals Board hears and renders decisions for real property assessment appeals, and unique non-profit applications, Homestead Exemption appeals and nunc pro tunc petitions ('nunc pro tunc' means 'now for then' which allows property owners to file a petition at the present time for a previous deadline or tax year). The Board of View, an independent three member Board appointed by the Board of Judges, hears and renders decisions for condemnation (eminent domain) appeals.

PROPOSED BUDGET HIGHLIGHTS/FUNDING REQUEST

The Board of Revision of Taxes General Fund appropriations from FY19 to FY20 Current Projection remains consistent. The FY20 Proposed Budget is \$1,060,791, that \$13,888 less than FY19 Current Projections.

Fund	Class	FY18 Actual	FY19 Current Target	FY20 Proposed Budget	FY19-FY20 Change	FY19-FY20 Percent Change
	100	904,051	1,012,795	962,864	(49,931)	(5.0%)
	200	33,238	42,900	75,200	32,300	57.0%
	300/400	15,242	15,727	22,727	7,000	69.0%
	Total	952,531	1,046,903	1,060,791	(10,631)	(1.3%)

PERFORMANCE, CHALLENGES AND INITIATIVES

DEPARTMENT PERFORMANCE (OPERATIONS)

Market value appeals for tax year 2018 resulted in the highest, taxable dollars appealed (\$319,000,000), in more than a decade. The Board had a successful 2018, completing 100% of the timely appeal filing volume within the calendar year (except the 600 cases held at the Court of Common Pleas).

Tax year 2019 hearing season is well underway. It is another busy year as 9,708 assessment appeals were filed. 75% of the appeals filed were for residential properties and 25% for commercial and institutional properties. To date 4,166 appeal decisions have been rendered with the Board resolving approximately 250 appeals per week.

ACCOMPLISHMENTS & INITIATIVES

The Board of Revision of Taxes is looking forward to the arrival of the new Computer-Assisted Mass Appraisal (CAMA) System being implemented by the Office of Property Assessment (OPA). Although the program belongs to the OPA, there is a formal appeal component that the BRT will use and maintain. Implementation of the

CAMA system will streamline our antiquated processes and increase efficiencies between the BRT and OPA. We are very excited to have our software and tools of the industry brought to modern day standards.

STRATEGIC GOALS FOR FY19 AND FY20

- Successfully elect, via the Board of Judges, three board members, that enhance the existing makeup, so our combined efforts represent a board, diverse in skills and experiences
- To have 50% of tax year 2019 appeals completed by June 30, 2019
- To create a full-time civil service position for our temporary court officer

Thank you for the opportunity to testify today. I am happy to answer any questions or concerns at this time.