

**BOARD OF REVISION OF TAXES  
FISCAL YEAR 2024 BUDGET TESTIMONY  
MARCH 29, 2023**

**INTRODUCTION**

Good afternoon, President Clarke and Members of City Council. I am Carla E. Pagan, Executive Director. Joining me today is Linda Tucci, Executive Assistant. I am pleased to provide testimony on the Board of Revision of Taxes' Fiscal Year 2024 Operating Budget.

**DEPARTMENT MISSION & PLANS**

**Mission:** The Board of Revision of Taxes (BRT) hears appeals on real property valuations and addresses exceptions and inequities in those values. The BRT is an independent, seven-member board appointed by the Board of Judges of the Philadelphia Court of Common Pleas. The Board is required to hear assessment appeals and determine the market value for the tax year in question. The appeals board hears and renders decisions for real property assessment appeals, unique non-profit applications, homestead exemption appeals, and nunc pro tunc ("now for then") petitions that allow property owners to file a petition now for a previous deadline or tax year. The Board of Viewers, an independent, three-member board appointed by the Board of Judges, hears and renders decisions for condemnation (eminent domain) appeals.

**Plans for Fiscal Year 2024:**

Fiscal year 2024 is all about completing market value appeals filed for tax year 2023 assessments and rendering decisions on late filed 2023 appeals.

The Board of Revision of Taxes (BRT) received a significant number of appeals filed for 2023, now over 13,000 applications. In addition, we have processed and are working through a couple hundred Homestead Exemption appeals. In April 2023 the board will start hearing late filed appeals in conjunction with the timely filed cases.

At the start of the fiscal year, the BRT expects to have completed 40% of their market value appeals and 100% of the Homestead appeals. From September 2023 to March 2024 most appeals heard will be from residential real estate investors that filed 50 to 300 units and from commercial appellants where the market value is more than \$10,000,000.

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**BUDGET SUMMARY & OTHER BUDGET DRIVERS**

Staff Demographics Summary (as of December 2022)				
	Total	Minority	White	Female
Number of Full-Time Staff	5	1	4	5
Number of Exempt Staff <sup>1</sup>	12	5	7	5
Number of Executive Staff (deputy level and above)	11	5	6	4
Average Salary, Full-Time Staff	\$63,577	\$109,950	\$51,984	\$63,577
Average Salary, Exempt Staff	\$69,871	\$78,390	\$63,786	\$75,690
Average Salary, Executive Staff	\$69,223	\$78,390	\$61,583	\$75,363
Median Salary, Full-Time Staff	\$47,444	\$109,950	\$45,854	\$47,444
Median Salary, Exempt Staff	\$70,000	\$71,000	\$70,000	\$70,000
Median Salary, Executive Staff	\$70,000	\$70,000	\$70,000	\$70,000

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<sup>1</sup> Exempt staff includes Board Members.

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Employment Levels (as of December 2022)		
	Budgeted	Filled
Number of Full-Time Positions	6	5
Number of Part-Time Positions	0	0
Number of Exempt Positions	12	12
Number of Executive Positions (deputy level and above)	11	11
Average Salary of All Full-Time Positions	\$59,732	\$63,577
Median Salary of All Full-Time Positions	\$45,854	\$47,444

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<b>General Fund Financial Summary by Class</b>						
	FY22 Original Appropriations	FY22 Actual Obligations	FY23 Original Appropriations	FY23 Estimated Obligations	FY24 Proposed Appropriations	Difference: FY24-FY23
Class 100 - Employee Compensation	\$997,835	\$988,226	\$1,057,610	\$1,064,422	\$1,089,023	\$24,601
Class 200 - Purchase of Services	\$37,900	\$35,454	\$37,900	\$62,900	\$80,681	\$17,781
Class 300/400 - Materials, Supplies & Equipment	\$17,727	\$17,201	\$17,727	\$17,727	\$22,727	\$5,000
	<b>\$1,053,462</b>	<b>\$1,040,881</b>	<b>\$1,113,237</b>	<b>\$1,145,049</b>	<b>\$1,192,431</b>	<b>\$47,382</b>

Previous participation goals were based on a city contract with a M/W/DSBE vendor for court reporting services. That vendor was acquired by a larger entity that is not an M/W/DSBE. In addition, the Board's former supplier of 'special' paper was a M/W/DSBE that went out of business in 2021.

**Contracts Summary (Professional Services only): N/A**

<b>Total M/W/DSBE Contract Participation Goal (Public Works; Services, Supplies &amp; Equipment; and Professional Services combined)</b>			
	FY22	FY23 <sup>2</sup>	FY24 Projected <sup>3</sup>
M/W/DSBE Contract Participation Goal	35%	0%	0%

<sup>2</sup> Previous participation goals were based on a city contract with a M/W/DSBE vendor for court reporting services. That vendor was acquired by a larger entity that is not an M/W/DSBE. In addition, our former supplier of 'special' paper, that was a M/W/DSBE went out of business in 2021.

<sup>3</sup>Please see above.

## BOARD OF REVISION OF TAXES

### PROPOSED BUDGET OVERVIEW

#### Proposed Funding Request:

The proposed Fiscal Year 2024 General Fund budget totals \$1,192,431, an increase of \$47,382 over Fiscal Year 2023 estimated obligation levels. This increase is primarily due to salaries, court reporting costs and office supplies.

The proposed budget includes:

- \$1,089,023 in Class 100, a \$24,601 increase over FY23. This funding will allow the department to pay DC 33, 47 and exempt wage increases and hire temporary staff for the busy season.

\$80,681 in Class 200, a \$17,781 increase over FY23. This funding will cover the increased costs of court reporting and ensure a court reporter is available during the extended hearing season.

- \$22,727 in Class 300/400, a \$5,000 increase over FY23. This funding will allow the department to purchase necessary supplies for the increased appeal volume.




### STAFFING LEVELS

The department is requesting 16 budgeted positions for FY24, the same levels from FY23.

### NEW HIRES

New Hires (from 7/1/2022 to December 2022)		
	Total Number of New Hires	Language
Black or African American	1	English
White	1	English
Total	2	0

**PERFORMANCE, CHALLENGES, AND INITIATIVES**

Measure	 <b>CY22 ACTUAL</b>	 <b>CY23 TARGET</b>	 <b>CY24 TARGET</b>
<b>Volume of appeals filed in the current year</b>	1,209	13,161	N/A <sup>1</sup>
<b>Percentage of appeals heard during the reporting period (current year)</b>	8.00%	100%	100%
<b>Percentage of appeals heard during the reporting period (upcoming year)</b>	31.00%	45%	100%
<b>Volume of appeals filed for the upcoming year</b>	1,155	<b>Deadline for tax year 2024 is October 2023.</b>	N/A <sup>2</sup>

<sup>1</sup>The BRT does not set targets for the number of appeals filed. Appeal filing volume is directly impacted the number of changed assessments notices mailed by the OPA.

<sup>2</sup>For CY24, volume of appeals filed for the upcoming year, we can expect to receive 2,500 appeals or less, based on historical data. The BRT does not set targets for this measure.

**FY24 Strategic Goal**

BRT’s primary goal for FY24 is to render decisions on all timely filed 2023 appeals by March 31, 2024. This is a lofty goal since over 13,000 appeals were filed but the Board and staff are prepared and willing to accomplish the task using a variety of hearing methods. BRT also hears Homestead Exemption appeals and has a goal to ensure they are 100 percent complete within 90 days of the BRT appeal filing.

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**OTHER BUDGETARY IMPACTS**

**Federal and State (Where Applicable)**

Not applicable.

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**CONTRACTING EXPERIENCE**

**M/W/DSBE Participation on Large Professional Services Contracts: N/A**

**Non-Profit Vendor Demographics: N/A**



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EMPLOYEE DATA

Staff Demographics (as of December 2022)				
Full-Time Staff			Executive Staff	
	Male	Female	Male	Female
	African-American	African-American	African-American	African-American
<i>Total</i>	0	1	<i>Total</i>	3
<i>% of Total</i>	0%	20%	<i>% of Total</i>	27%
<i>Average Salary</i>	0	\$109,950	<i>Average Salary</i>	\$70,667
<i>Median Salary</i>	0	\$109,950	<i>Median Salary</i>	\$70,000
	White	White		White
<i>Total</i>	0	4	<i>Total</i>	4
<i>% of Total</i>	0%	80%	<i>% of Total</i>	36%
<i>Average Salary</i>	0	\$52,303	<i>Average Salary</i>	\$62,000
<i>Median Salary</i>	0	\$45,854	<i>Median Salary</i>	\$60,750
	Hispanic	Hispanic		Hispanic
<i>Total</i>	0	0	<i>Total</i>	0
<i>% of Total</i>	0%	0%	<i>% of Total</i>	0%
<i>Average Salary</i>	0	0	<i>Average Salary</i>	0
<i>Median Salary</i>	0	0	<i>Median Salary</i>	0
	Asian	Asian		Asian
<i>Total</i>	0	0	<i>Total</i>	0
<i>% of Total</i>	0%	0%	<i>% of Total</i>	0%
<i>Average Salary</i>	0	0	<i>Average Salary</i>	0
<i>Median Salary</i>	0	0	<i>Median Salary</i>	0
	Other	Other		Other
<i>Total</i>	0	0	<i>Total</i>	0
<i>% of Total</i>	0%	0%	<i>% of Total</i>	0%
<i>Average Salary</i>	0	0	<i>Average Salary</i>	0
<i>Median Salary</i>	0	0	<i>Median Salary</i>	0
	Bilingual	Bilingual		Bilingual
<i>Total</i>	0	0	<i>Total</i>	0
<i>% of Total</i>	0%	0%	<i>% of Total</i>	0%
<i>Average Salary</i>	0	0	<i>Average Salary</i>	0
<i>Median Salary</i>	0	0	<i>Median Salary</i>	0
	Male	Female		Male
<i>Total</i>	0	5	<i>Total</i>	7
<i>% of Total</i>	0%	100%	<i>% of Total</i>	64%
<i>Average Salary</i>	0	\$63,832	<i>Average Salary</i>	\$65,429
<i>Median Salary</i>	0	\$45,854	<i>Median Salary</i>	\$70,000
				Female
				4
				36%
				\$75,363
				\$70,000

**LANGUAGE ACCESS**

- 1. Provide the name of your language access coordinator, the date of your last department training, and a link to the posting of your language access plan.**

Sarah O’Connell is the BRT language access coordinator. The last training was in 2019. The plan can be found at <https://www.phila.gov/documents/language-access-plans/>

- 2. Breakdown new hires and existing staff by race and language. Breakdown how many front-line personnel are trained to provide language access services.**

Shannon Sykes, White and English.

All front-line personnel (6) are trained to provide language access services.

- 3. How many requests for language access services did your department receive in the past year? How many language access services were delivered by staff? Breakdown language access services provided, by language, including but not limited to the language line, translation of public notices and documents, website language services, and advertisement/publication services.**

We received approximately 25 requests for language access services in the past year. All were delivered by BRT staff with assistance provided by a translation service.

- 4. Explain what your department has done to improve language access services over the past year.**

The BRT has established a unique account with a translation service. The translators assist with general customer service and any legal situations that may arise during a hearing.

**CLIMATE CHANGE**

**1. How has climate change affected your department's provision of services?**

Currently, climate change has not affected the BRT's provision of services.

**2. How might worsening climate change increase costs and demands for your department?**

The department should not see increased costs due to climate change until climate change affects real estate values in our city.

**3. How does your department intend to mitigate and adapt to climate change?**

As city systems and software improve, adaptation to climate change becomes easier. The BRT has consumed less since the conversion to a modern CAMA system and due to a global pandemic. The department and board operate on a hybrid schedule. As costs associated with climate change may increase, they will be offset by the reduction in office space, supplies and maintenance.