



Budget Office

CITY OF PHILADELPHIA

April 11, 2023

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

Dear Council President Clarke,

This letter is in response to questions raised by Councilmember Gilmore Richardson in writing following the Finance Budget Hearing on March 29, 2023. The following questions were asked:

Councilmember Gilmore Richardson: Did the increased abatement increase the number of households taking advantage of the tax relief?

Preliminary Revenue data shows an increase of 4.2%, or nearly 11,000 additional households receiving relief from Tax Year 2022 to Tax Year 2023 (to date). Both the Senior Citizen Tax Freeze and LOOP programs have deadlines in September 2023, so we expect this number to increase as we continue to process applications.

Councilmember Gilmore Richardson: What additional services can we provide to our residents whose property taxes are feeling unaffordable, especially seniors who are just above the cut off for the senior tax freeze?

The City of Philadelphia has some of the most powerful protections for owner-occupied homes in the nation. All owner-occupied households will qualify for an OOPA, regardless of income. Income simply determines the terms of the agreement. The most vulnerable Philadelphians qualify for a \$0 a month payment plan. With OOPA, owner-occupied homes are protected from Sheriff Sale. Additionally, all Seniors qualify for the Installment Agreement, which spreads their bill into equal monthly payments across the year. Participants in the Installment Agreement do not pay any interest or penalty for this service. With the launch of the Philadelphia Tax Center, Seniors and low-income homeowners can call Revenue to set up auto-debit payment options to avoid any late payments.

Councilmember Gilmore Richardson: Are there in-person support services for community members who could benefit from that level of support, but who cannot come downtown to the quadplex?

Revenue provides in-person service at the Northeast Municipal Services Building (at 7522 Castor Ave.) and in North Philadelphia (22nd and W. Somerset). The North Philadelphia office is currently closed for renovations, but we are working with the Department of Public Property to coordinate its reopening.

Additionally, Revenue trains and collaborates with Philadelphia housing counselors, corridor managers, councilmembers, and other city departments, who also provide in-person service and events.



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Councilmember Gilmore Richardson: What are you doing to address the significant [racial] pay gap?

The Department of Revenue hires more entry level Civil Service customer service representative positions than any other class title. The starting salary for this class is \$39,229 which is determined by the city's civil service compensation program. Clerical, non-professional, and First level supervisor positions in the Department account for 49 percent of our workforce and the average salary is \$46,576. 79% of that group is female and 90% of the female employees are people of color.

For exempt positions, Revenue ensures that all interview/selection committees are diverse, and partners with HR and Talent to engage in recruitment efforts with minority universities and organizations, such as, the African American Chamber of Commerce, Hispanic Organizations, Colleges and Universities and the National Association of Black Accountants. We also meet quarterly with the Mayor's Office of Diversity Equity and Inclusion to discuss exempt hiring/vacancies and the progress we have made in recruiting and hiring minorities in exempt roles. Additionally, Revenue developed an internal salary ladder for analyst positions. This information is used as a guide to identify and correct any exempt pay disparities.

How are you creating upskilling opportunities for folks in your department to move into higher paying jobs?

The Department has made a concerted effort to advance employee skills and training at all levels of the organization. The Revenue Department invested in Microsoft 365 SCORM (technical standards through eLearning) training that all Revenue employees have access to. Revenue employees have access to dozens of Microsoft Training modules to help them advance their skills and use of current technology. In addition, first-level supervisors were included in our Supervisor Training Exemplary Program (STEP) as a part of their training and development requirements. This is the second year the training has taken place. STEP ensures that first-level supervisors and managers receive foundational training, have the tools necessary to lead at any level and have been prepared for career advancement. We also continue to promote the City's Return to Learning College Discount Program to encourage our current staff to earn a degree which will better prepare them for advancement into professional and leadership roles in the organization.

Shortly before the Covid-19 Pandemic started, the Department of Revenue launched its Responsibility, Integrity, Self-Awareness and Engagement - RISE Mentorship Program. The program paired first level supervisors and managers with members of senior staff to achieve professional development, build trust and accountability in the workplace and promote a culture that encourage continuous development. As a result of the pandemic, the program was halted, but we intend to relaunch the program in FY24.

Councilmember Gilmore Richardson: How is the revenue department modeling for the way climate change will impact our revenues? What best practices or national standards are being developed to help cities understand risks? Why has the department not thought proactively about these issues and what will you do now to address this?



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The city engages with outside economists to evaluate and model future revenues, which includes a consideration of climate change. However, planning for the potential impact of climate change in the City is challenging. The City's climate is variable and projections of future conditions range significantly. Potential climate change impacts include rising temperatures (heat waves); air quality issues; increased heavy precipitation events (rain or snow); rising sea levels (two feet by 2050 and four feet by 2100); and storm surges from more intense hurricanes and tropical storms.

As reported in the City's disclosure documentation, while the financial effects of climate change are difficult to quantify, the City has developed some cost estimates related to its future fiscal impact. Climate change will increase both the risk of expensive extreme events and the regular, recurring costs of doing business, along with equally important but less quantifiable costs to quality of life in the City.

Although the Department of Revenue is not directly responsible for providing revenue projections to guide the Office of the Director of Finance in creation of the City's budget, we do think theoretically about how taxes and the economy in general may be affected in the future due to climate change.

Please let us know if members of City Council have any further questions.

Thank you,

Frank Breslin
Revenue Commissioner



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April 5, 2023

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

Dear Council President Clarke,

This letter is in response to questions raised by Councilmembers in writing following the Finance Budget Hearing on March 29, 2023. The following questions were asked:

Provide the City's list of active PILOTS.

Please find a list of active PILOTS in Appendix A of this document.

How many delinquent taxpayers are not enrolled in a relief program?

The Department of Revenue estimates about 72,000 owner-occupied properties are *not* enrolled in a Real Estate relief program.

What are the outside entities helping Revenue with collections? Where are they located and how much they are collecting?

Please find a list of outside entities that help collect revenue in Appendix B of this document.

How much delinquent commercial property tax is collectable?

The table below displays commercial properties with delinquent periods as of April 4, 2023. These properties have active delinquent periods (ten years or less for Real Estate Tax) and are “actionable,” meaning we can take enforcement action against the account. These accounts are not already in a payment agreement, established in the last 90 days, nor in bankruptcy or any other status, that would disqualify the property from enforcement action at this time.

	Number of Properties	PRINCIPAL	PENALTY	INTEREST	OTHER
Total	2,818	\$21,787,943	\$1,343,833	\$2,804,009	\$2,478,054

Please let us know if members of City Council have any further questions.

Thank you,

Frank Breslin
 Revenue Commissioner

Appendix A
Active PILOT Agreements

Note, State law allows the City to require the beneficiary of a KOZ to enter into a PILOT agreement equal to as much as 110% of the Real Estate Tax it otherwise would pay as a condition of receiving KOZ benefits. The City routinely requires such agreements. More than half of PILOT payments go to the Philadelphia School District.

PILOT	Address	Agreement Type	Term of PILOT - By Calendar Year	Payment Amount
American College of Physicians (PILOT)	190 N. Independence Mall	Non-Profit Voluntary Charitable Contribution Agreement (AGR)	since 1999, ongoing yearly agreement	\$16,270.50
American College of Physicians (PILOT)	161-65 N. 7th Street	Non-Profit Voluntary Charitable Contribution Agreement (AGR)	since 1999, ongoing yearly agreement	\$16,270.50
Penn Grays Ferry KOZ	3401 Grays Ferry Avenue	KOZ Real Estate PILOT Agreement	1/1/14-12/31/23	\$47,684.20
Spring Garden CDC	2201-39 Fairmount Avenue	Settlement of Litigation in Lieu of Granting Exemption	7/14/17-12/31/25 (100% SDP)	\$2000 (starting 2021-2025)
Phila Shipyard Aker	2000 Kitty Hawk Avenue	PILOT Settlement Agreement: Includes RE and U&O, all of which goes to School District	9/1/17-12/31/25 (100% SDP)	\$862,920.00
Urban Outfitters (UO Real Estate LLC)	5000 S Broad Street // BRT for: 5100 S 16TH ST	KOZ Real Estate PILOT Agreement	1/1/2019-12/31/2028	\$12,533.81
Wexford-SCEC 3679 Market Street LLC	3679 Market Street	KOZ Real Estate PILOT Agreement	1/1/2019-12/31/2028	\$10,329.00
University Place Associates 3.0 LLC	4101 Market Street	KOZ Real Estate PILOT Agreement	1/1/2019-12/31/2028	\$7,209.24
115 North 38th St	115 North 38th Street	KOZ Real Estate PILOT Agreement	1/1/2019-12/31/2028	\$96,299.00
225 North 38th St	225 North 38th Street	KOZ Real Estate PILOT Agreement	1/1/2019-12/31/2028	\$464,365.00
3701 Filbert	3701 Filbert Street	KOZ Real Estate PILOT Agreement	1/1/2019-12/31/2028	\$96,299.00



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Friends Center	1501 Cherry Street	Non-Profit Voluntary Charitable Contribution Agreement	no formal agreement (2016-present)	\$10,000.00
SLT 1801 LLC	1801 E Huntingdon Street	KOZ Real Estate PILOT Agreement	1/1/2019-12/31/2028	\$3,698.00
SL Tan LLC	1880-1827 E Huntingdon Street	KOZ Real Estate PILOT Agreement	1/1/2019-12/31/2028	\$6,934.40
2700 North Broad, LLC	2700-34 N Broad Street	KOZ Real Estate PILOT Agreement	1/1/2019-12/31/2028	\$22,295.90
LA BATTERY	1325 Beach Street	KOZ Real Estate PILOT Agreement	1/1/2019-12/31/2028	\$43,618.30
Wayne Junction Properties, LLC	133 Berkley Street	KOZ Real Estate PILOT Agreement	1/1/2019-12/31/2028	\$2,728.00
Wayne Junction Properties, LLC	4518 Wayne Avenue	KOZ Real Estate PILOT Agreement	1/1/2019-12/31/2028	\$1,551.40
Asia Foods American Street	246-72 W Berks Street	KOZ Real Estate PILOT Agreement	1/1/2019-12/31/2028	\$38,076.50
Kensington Castor Partner	3775 Kensington Avenue	KOZ Real Estate PILOT Agreement	1/1/2019-12/31/2028	\$20,389.60
W-CSV ERIE OWNER IX L.L.C. // 956 Erie Partners LLC	956 E Erie Avenue	KOZ Real Estate PILOT Agreement	1/1/2019-12/31/2028	\$80,239.94
W/W 2400 Weccacoe Owners VIII, L.L.C.	2414 Weccacoe Avenue	KOZ Real Estate PILOT Agreement	1/1/2019-12/31/2028	\$130,004.60
Alliance HSP Arsenal LLC	2275 Bridge Street Unit 101	KOZ Real Estate PILOT Agreement	1/1/2019-12/31/2028	\$1,585.10
Alliance HSP Arsenal LLC	2275 Bridge Street Unit 201 A	KOZ Real Estate PILOT Agreement	1/1/2019-12/31/2028	\$1,505.90
Alliance HSP Arsenal LLC	2275 Bridge Street Unit 201 B	KOZ Real Estate PILOT Agreement	1/1/2019-12/31/2028	\$1,505.90
Alliance HSP Arsenal LLC	2275 Bridge Street Unit 201 C	KOZ Real Estate PILOT Agreement	1/1/2019-12/31/2028	\$1,057.10
Alliance HSP Arsenal LLC	2275 Bridge Street Unit 202 A	KOZ Real Estate PILOT Agreement	1/1/2019-12/31/2028	\$1,029.60
Alliance HSP Arsenal LLC	2275 Bridge Street Unit 202 B	KOZ Real Estate PILOT Agreement	1/1/2019-12/31/2028	\$1,029.60



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Alliance HSP Arsenal LLC	2275 Bridge Street Unit 202 C	KOZ Real Estate PILOT Agreement	1/1/2019-12/31/2028	\$1,029.60
Alliance HSP Arsenal LLC	2275 Bridge Street Unit 202 D	KOZ Real Estate PILOT Agreement	1/1/2019-12/31/2028	\$1,029.60
Alliance HSP Arsenal LLC	2275 Bridge Street Unit 208 A	KOZ Real Estate PILOT Agreement	1/1/2019-12/31/2028	\$753.50
Alliance HSP Arsenal LLC	2275 Bridge Street Unit 208 B	KOZ Real Estate PILOT Agreement	1/1/2019-12/31/2028	\$435.60
Alliance HSP Arsenal LLC	2275 Bridge Street Unit 208 C	KOZ Real Estate PILOT Agreement	1/1/2019-12/31/2028	\$671.00
Alliance HSP Arsenal LLC	2275 Bridge Street Unit 208 D	KOZ Real Estate PILOT Agreement	1/1/2019-12/31/2028	\$427.90
Alliance HSP Arsenal LLC	2275 Bridge Street Unit 208 E	KOZ Real Estate PILOT Agreement	1/1/2019-12/31/2028	\$712.80
Alliance HSP Arsenal LLC	2275 Bridge Street Unit 208 F	KOZ Real Estate PILOT Agreement	1/1/2019-12/31/2028	\$395.71
Alliance HSP Arsenal LLC	2275 Bridge Street Unit 209 A	KOZ Real Estate PILOT Agreement	1/1/2019-12/31/2028	\$754.49
Alliance HSP Arsenal LLC	2275 Bridge Street Unit 209 B	KOZ Real Estate PILOT Agreement	1/1/2019-12/31/2028	\$665.18
Alliance HSP Arsenal LLC	2275 Bridge Street Unit 209 C	KOZ Real Estate PILOT Agreement	1/1/2019-12/31/2028	\$475.78
Alliance HSP Arsenal LLC	2275 Bridge Street Unit 209 D	KOZ Real Estate PILOT Agreement	1/1/2019-12/31/2028	\$411.11
Alliance HSP Arsenal LLC	2275 Bridge Street Unit 209 E	KOZ Real Estate PILOT Agreement	1/1/2019-12/31/2028	\$475.79
Alliance HSP Arsenal LLC	2275 Bridge Street Unit 209 F	KOZ Real Estate PILOT Agreement	1/1/2019-12/31/2028	\$411.11
Alliance HSP Arsenal LLC	2275 Bridge Street Unit 210 A	KOZ Real Estate PILOT Agreement	1/1/2019-12/31/2028	\$475.79
Alliance HSP Arsenal LLC	2275 Bridge Street Unit 210 B	KOZ Real Estate PILOT Agreement	1/1/2019-12/31/2028	\$411.11
Alliance HSP Arsenal LLC	2275 Bridge Street Unit 210 C	KOZ Real Estate PILOT Agreement	1/1/2019-12/31/2028	\$451.15



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Alliance HSP Arsenal LLC	2275 Bridge Street Unit 210 D	KOZ Real Estate PILOT Agreement	1/1/2019-12/31/2028	\$411.11
Alliance HSP Arsenal LLC	2275 Bridge Street Unit 210 E	KOZ Real Estate PILOT Agreement	1/1/2019-12/31/2028	\$435.75
Alliance HSP Arsenal LLC	2275 Bridge Street Unit 210 F	KOZ Real Estate PILOT Agreement	1/1/2019-12/31/2028	\$395.71
Leopard Real Estate Partners	1224 Frankford Avenue	KOZ Real Estate PILOT Agreement	1/1/2019-12/31/2028	\$31,417.10
Kimmel Center Broad St Theater LLC	250 S. Broad Street	Settlement Agreement	10/31/2019-12/31/2026	65% of prior year's RET
5505 Tacony LLC	5505 Tacony Street	KOZ Real Estate PILOT Agreement	1/1/2019-12/31/2028	\$79,374.90
Academic Properties Inc. // Drexel Affiliate	3001-23 Market Street	Settlement Agreement	1/1/2019-12/31/2028 (100% SDP)	\$50,000.00
First Industrial LP	2021 Woodhaven Road	KOZ Real Estate PILOT Agreement	1/1/2019-12/31/2028	\$9,856.00
The Army Corps of Engineers	Department of Environmental Protection	Subsurface Leasing Revenue	9/1/2018- ongoing	TBD
Delaware River Port Authority	2 Riverisde Drive Camden, NJ	Community Impact Fund	12/30/2019- ongoing	TBD
3820 N 2nd LLC	3800R-60 N 2nd Street	KOZ Real Estate PILOT Agreement	1/1/2020-12/31/2028	\$22,151.80
W/W 2400 Weccacoe Owners VIII, L.L.C.	10 E Wolf Street	KOZ Real Estate PILOT Agreement	1/1/2021-12/31/2029	\$35,379.30
HRP Philadelphia Holdings LLC (Formely owned by Philadelphia Energy Solutions) (\$1,363,801.57: 2019-2020 total)	Multiple properties	KOZ Real Estate PILOT Agreement	1/1/16-12/31/30	\$1,129,165.56
VTR LS 75 N. 38th Street LLC	275 N 38th Street	KOZ Real Estate PILOT Agreement	1/1/2021-12/31/28	\$119,945.10
300 Rouse Boulevard LLC	300 Rouse Boulevard	KOZ Real Estate PILOT Agreement	1/1/2021-12/31/2029	\$38,358.62
Uni-Penn Housing Partnership I	*Multiple properties	Philadelphia Housing Authority Agreement	Annual RET Exemption Ended	TBD
Atwood LLC	3225 S 76th Street	KOZ Real Estate PILOT Agreement	1/1/2021-12/31/2024	\$2,770.00



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William Penn Bank // Washington Savings Association	2900 Comly Road	Settlement Agreement // RET \$67,687.40 // UOL \$56,509.60	1/1/2022- 12/31/2031	\$124,197.00
Oasis Development Center	5248 N. 5th Street	Settlement Agreement	1/1/2022- 12/31/2031	\$4,000.00
Sharswood I LLC	2077 Ridge Avenue	KOZ Real Estate PILOT Agreement	1/1/2021- 12/31/2029	\$16,210.70
1201 Normandy LLC	1201 Normandy Place	KOZ Real Estate PILOT Agreement	01/01/2023- 12/31/2032	\$15,297.71
Supra Enterprises	4801 Jefferson Street	KOZ Real Estate PILOT Agreement	1/1/2023 - 12/31/2032	\$24,922.88
2500 League Island Boulevard, LLC	1480 Langley Street	KOZ Real Estate PILOT Agreement	01/01/2023- 12/31/2032	\$18,270.19
Gallery TIF	2600 Centre Square West	Settlement Agreement over (2) years 2022 & 2023	01/1/2022 - 1/1/2023	\$90,000.00
Academic Properties Agmt II // Drexel Affiliate	3101 Market Street Portion	KOZ Real Estate PILOT Agreement	01/01/2023- 12/31/2032	\$73,981.81
Drexel University	3001 JFK Boulevard; 3003 JFK Boulevard	KOZ Real Estate PILOT Agreement	01/01/2023- 12/31/2032	\$81,714.58
Drexel University // Brandywine	3025 JFK Boulevard	KOZ Real Estate PILOT Agreement	01/01/2023- 12/31/2032	\$100,369.10
Drexel University // Brandywine	3051 JFK Boulevard	KOZ Real Estate PILOT Agreement	01/01/2023-12/31/2032	\$175,434.83
Wexford-SCEC 3655-75 Market Street LLC	3665-75 Market Street	KOZ Real Estate PILOT Agreement	1/31/2023-12/31/2028	\$144,685.09
The Goldenberg Group (AGR I)	1901 S. Front Street	Settlement Agreement	01/01/2021- 12/31/2030	\$11,446.00
The Goldenberg Group (AGR II)	2001 S. Front Street	Settlement Agreement	01/2021-12/31/2030	\$10,750.00
Cobbs Creek Restoration and Community Foundation	*	Agreement for Payments and Services in Lieu of Taxes	02/08/2022- 02/7/2052	\$30,000.00
Cathedral Village	8700 Ridge Ave // 8600R Ridge Ave// 711 Mantawana Ave	Charitable Contribution / SLC Needed	01/01/2023 - 12/31/2027	\$150,000.00
Spark Therapeutics (formerly Drexel)	3001 Chestnut Street	KOZ Real Estate PILOT Agreement	1/1/2019-12/31/2028	



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Today's Graphics, Inc.	8365 Enterprise Ave (alt. entrance 8436 Enterprise Ave)	KOZ Real Estate PILOT Agreement	11/02/2022 - 10/31/2023	\$27,572.80
USA Environmental Management Inc.	8365 Enterprise Ave (alt. entrance 8436 Enterprise Ave)	KOZ Real Estate PILOT Agreement	11/02/2022- 10/31/2023	\$12,169.22
Total				\$4,582,087.65
Stadium Agreements (Real Estate)	Address	Agreement Type	Term of PILOT	Payment Amount
Philadelphia Eagles Limited Partnership (REA) Lincoln Financial Field	1020 Pattinson Avenue	Sublease and Development Agreement	12/7/2001- end of stadium lease	\$2,000,000.00
The Phillies (REA) Citizens Bank Park	1 Citizens Bank Way	Sublease and Development Agreement & PILOT Agreement	12/7/2001- end of stadium lease	\$1,000,000.00
Spectrum Arena Partnership (REA) Wells Fargo	3601 S. Broad Street	Agreement Based Upon Stadium Lease (SLC needed)	2016- no end date	\$2,000,000.00
Xfinity Live (REA)	1300 Pattison Ave	Agreement Based Upon Stadium Lease	2013- end of stadium lease	\$200,210.00
Total				\$5,200,210.00
U&O Agreements	Address	Agreement Type	Term of PILOT	Payment Amount
Philadelphia Eagles Limited Partnership (U+O)	1020 Pattinson Avenue	U&O Settlement Agreement	12/7/2001- end of stadium lease	\$298,152.00
The Phillies (U+O)	1 Citizens Bank Way	U&O Settlement Agreement (payment by wire transfer)	12/7/2001- end of stadium lease	\$298,152.00
Wells Fargo Center (U+O)	3601 S. Broad Street	U&O Settlement Agreement (payment by wire transfer)	2016-2026	\$620,148.00
Sugarhouse HSP Gaming, LP	1001 N. Delaware Avenue	Development and Tax and Claim Settlement Agreement: U&O (payment by wire transfer)	6/7/2011-continues (unless license is revoked)	\$1,000,000 (*paid monthly) effective October 1, 2020 payment increased to \$291,667 per month



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Wells Fargo Bank	Multiple properties	U&O Annual Payment Agreement to Permit Bulk Pay of all Bank Branches and ATMs	4/15/2020-4/15/2025	\$1,547,690.36
PNC Bank	Multiple properties	U&O Annual Payment Agreement to Permit Bulk Pay of all Bank Branches and ATMs	Year to year	TBD
PILOTS	Address	Agreement Type	Term of PILOT	Payment Amount
Phila. Presbytery (Riverside)	2300 Race Street	RE Non-Profit/ Affordable Housing/SLC needed	5/1/13-12/1/23	\$10,000 (increasing 3% from 2013 to 2023)
Spring Garden Housing LP	Multiple properties	Non-Profit PHA Affordable Housing; annual SLC needed	6/19/50- ongoing (no termination)	10% of Net Revenue
Beech Street LLC	1612-26 N 15th Street, 1522-38 N 15th Street, and 1600-10 N 15th Street	Settlement of Litigation in Lieu of Granting Abatement	01/01/2015-12/31/2032	\$25,000.00
Wissahickon Skating Club	550 West Willow Grove Ave	Settlement Agreement	1/1/2020-12/31/2034	\$4,500.00
Koresh Dance Company	2002 Rittenhouse Square	Settlement Agreement	4/1/2020-12/31/2025	\$11,698.06
PHMC West	5301 Cedar Avenue	Non-Profit Settlement Agreement // 2023 RET due - (2) Checks \$20,956.87 each	4/25/2021-4/24/2031 01/01/2023- 04/24/2030 (Real Estate Tax + Parking from 01/2023-01/2030)	\$20,956.87
Xfinity Live (REA)	1300 Pattison Ave	Agreement Based Upon Stadium Lease and Letter	2013- end of stadium lease	\$200,210.00
CGFNS International, Inc.	3600 Market St Units #350 // #400 // #450// #B80	Settlement Agreement	01/01/2023 - 12/31/2032	\$85,164.74
JFK Behavioral Health Center	907 N. Broad Street	Charitable Contribution (Renewed)	1/1/2021- 12/31/2030	TBD
Uni-Penn Housing Partnership I	*Multiple properties	Low-Income Housing	Annual RET Exemption Ended	\$21,994.24
Commodore John Barry Arts and Cultural Center	6815 Emlen Street	Settlement Agreement (Renewed)	01/31/2023- 12/31/2027	\$11,754.96



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WPHS Venture Partners, LLC	4700 Walnut Street	Settlement Agreement	01/31/2015- 12/31/2029	\$40,200.00
			Total	\$421,478.87



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Appendix B

Outside Collection Agencies and Co-Counsel, location, services, and total collected in FY22

NAME	ADDRESS	SERVICE	TOTAL COLLECTED
ALLIANCE ONE RECEIVABLES MNGT INC.	Corporate Office - 3043 Walton Road, Suite 201 Plymouth Meeting, PA 19462	<ul style="list-style-type: none"> • Water • Business Tax 	\$7,311,833.78
GOEHRING, RUTTER & BOEHM (GRB)	425 Spruce Street, Suite 100, Philadelphia, PA 19102	<ul style="list-style-type: none"> • Discovery • Overdue and Delinquent Real Estate Tax • Sequestration • L&I Liens • Commercial Trash Fee • Sheriff Sale - Water Sales Tax 	\$34,460,903.27
HARRIS & HARRIS, LTD.	111 West Jackson Boulevard, Suite 400 Chicago, IL 60604	<ul style="list-style-type: none"> • Water Collections • Business tax • L&I Liens • Commercial Trash Fee • Delinquent Real Estate Tax 	\$8,466,469.13
LINEBARGER, GOGGAN, BLAIR & SAMPSON, (LBR)	1600 JFK Blvd., Suite 910, Philadelphia, PA 19103	<ul style="list-style-type: none"> • Real Estate Tax • L&I Liens • Commercial Trash Fee • Sheriff Sale - Water Sales Tax • Post-judgement execution 	\$11,165,275.37
PIONEER CREDIT RECOVERY, INC.	26 Edward St, Arcade, NY 14009	<ul style="list-style-type: none"> • Business tax • L&I Liens • Commercial Trash Fee • Delinquent & Overdue Real Estate Tax 	\$21,030,992.48
REVENUE COLLECTION BUREAU (RCB)	5900-02 Torresdale Avenue, Philadelphia, PA 19135	<ul style="list-style-type: none"> • Water Collections • Business tax • Discovery Litigation • L&I Liens • Commercial Trash Fee • Delinquent Real Estate 	\$9,170,573.95
SALAMAN/HENRY (SAL)	Land Title Building, Suite 650, 100 South Broad St.	<ul style="list-style-type: none"> • Post-judgement execution 	\$930,943.03



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**WONG FLEMING,
PPC**

1500 John F Kennedy
Boulevard, Two Penn Center
Plaza, Suite 810 Philadelphia,
PA 19102

- Post-judgement execution

\$103,869.97