CITY OF PHILADELPHIA

OFFICE OF PROPERTY ASSESSMENT
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RICHIE MCKEITHEN
Chief Assessment Officer

May 9, 2014

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

Dear Council President Clarke:

This letter is in response to questions raised at the April 1st, 2014 hearing before the Committee of the Whole on the Fiscal Year 2015 budget for the Office of Property Assessment. The questions were recorded as follows:

From Councilman Goode:

1. **Can you provide the Chair up to date information on the number and value of both exempt and abated properties?**

Please see Attachment 1.

From Councilman Henon:

2. **How many positions did you have when you were initially assessing the City?**

The Office of Property Assessment has placed a priority on continued testing/hiring of Real Property Evaluators since 2010. The department has addressed the difficulty of filling the position by revising the job specifications with a focus on real estate specific experience as well as CPE certification. We have developed relationships with real estate related agencies and organization in an effort to attract well qualified candidates. Additionally, we increased our advertising outlets to include online sites typically used for recruiting, Spanish publications, and trade associations. The position was also advertised as the featured position on the Office of Human Resources website. While the department has had a moderate supply of new staff is has been difficult increase staff numbers to reflect new hires due to staff retiring, discipline resulting in dismissal and other factors. When 2014 assessment notices were mailed, the Office of Property Assessment averaged 168 employees.

3. **Can you provide the Homestead exemptions by Council District or GMA?**

Please see Attachment 2.

<u>From Councilman Johnson:</u>

4. **Can you provide to the Chair information on which First Level Reviews OPA revised so that the case did not reach the BRT by Council District?**

The information that OPA tracks doesn't give a clear indication of how many BRT appeals were not heard by BRT because an FLR resulted in a revision. Since a revision that is implemented as a result of an FLR filing does not automatically waive a taxpayer's BRT appeal right, many BRT appeals have remained on BRT's list of outstanding appeals despite an OPA-issued revision.

Please see the Attachment 3 that includes information regarding FLR decisions and appeals that were withdrawn by the taxpayer/filer with no BRT hearing required.

Please feel free to contact me with any questions you may have about the information provided in this response.

Sincerely,

Richie McKeithen
Chief Assessment Officer

cc: Everett Gillison, Chief of Staff
Rob Dubow, Director of Finance
Rebecca Rhynhart, Budget Director
Fiona Greig, Deputy Budget Director

Abated Parcels				
Abatement Type	**Market Value**	**Taxable Market Value**	**Exempt Market Value**	**Number of Properties**
Ord. 961, Uncapped	$1,640,386,800	$570,872,685	$1,069,514,115	4,944
Dev Impvt Res Ord 205/175	$315,705,100	$82,308,770	$233,396,330	174
Keystone Opportunity Expansion Zone	$50,817,800	$0	$50,817,800	44
Keystone Opportunity Improvement Zone	$219,149,600	$0	$219,149,600	34
10 Year Ord 970274 Conversion to Residential Use	$2,638,600	$2,043,843	$594,757	3
Keystone Opportunity Zone Properties 12 Yrs	$411,805,200	$0	$411,805,200	11
Ord. 1130 As Amended 10 Years	$4,445,630,800	$1,480,659,535	$2,964,971,265	3,547
Ord. 961 As Amended 10 Years - Capped Residential Rehab	$30,811,500	$15,607,745	$15,203,755	124
Ord. 1456-A / 983 As Amended 10 Years Res	$2,872,119,400	$355,643,104	$2,516,476,296	7,562
Total	**$9,989,064,800**	**$2,507,135,682**	**$7,481,929,118**	**16,443**

Fully or Partially Exempt Parcels				
Exemption Type	**Market Value**	**Taxable Market Value**	**Exempt Market Value**	**Number of Properties**
HUD	$5,020,700	$0	$5,020,700	63
Federal Government	$1,404,023,200	$451,280	$1,403,571,920	108
Commonwealth of PA	$639,558,200	$12,422,010	$627,136,190	286
City of Philadelphia	$8,475,277,400	$102,216,951	$8,373,060,449	6,926
School District of Philadelphia	$2,828,137,300	$4,865,660	$2,823,271,640	366
Philadelphia Housing Authority	$505,648,000	$75,394	$505,572,606	5,278
Redevelopment Authority of Philadelphia	$578,626,900	$53,569,136	$525,057,764	2,876
P.A.I.D.	$484,128,500	$25,144,223	$458,984,277	64
Cultural Institutions	$633,382,100	$11,761,780	$621,620,320	106
Spec. Total Disabled Veterans	$72,123,200	$0	$72,123,200	527
Veterans Posts	$16,848,300	$374,826	$16,473,474	62
Philadelphia Housing Development Corp.	$20,520,800	$800	$20,520,000	936
Miscellaneous Authorities	$638,151,100	$11,439,118	$626,711,982	122
Miscellaneous Exempt Property	$2,349,604,600	$117,154,701	$2,232,449,899	1,969
Railroads Except SEPTA	$238,062,200	$37,206,348	$200,855,852	190
SEPTA	$220,010,600	$17,909,149	$202,101,451	240
Telecommunications	$92,098,900	$0	$92,098,900	26
Philadelphia Electric	$251,939,500	$21,801,420	$230,138,080	131
Institutions of Learning	$6,883,114,400	$258,245,506	$6,624,868,894	684
Religious Institutions	$2,158,376,000	$67,898,295	$2,090,477,705	2,561
Cemeteries	$121,038,400	$5,825,754	$115,212,646	58
Medical/Health Facilities	$2,141,239,800	$50,064,731	$2,091,175,069	245
Total	**$30,756,930,100**	**$798,427,082**	**$29,958,503,018**	**23,824**

From Councilman Goode:

(Question #1:) Can you provide the Chair up to date information on the number and value of both exempt and abated properties?

GMA	Approvals	Denials	Withdrawals	Total Accounts
A111	1,534	81		1,620
A112	112	1		113
A121	198	9		210
A122	158	9		168
A123	354	22		378
A124	282	21		304
A131	766	64		832
A132	443	54		499
A141	791	59		851
A142	513	89		602
A151	209	40		249
A152	361	63		428
A1C1	71	15		86
A1C2	40	8		48
A211	299	14		315
A212	262	13		276
A213	27			27
A214	75	2		77
A215	52	1		53
A216	664	48		715
A217	634	39		675
A219	464	25		489
A221	645	72		720
A222	243	16		259
A311	135	25		161
A321	122	21		143
A322	193	55		249
A331	193	42		235
A332	107	19		126
A333	168	21		189
A334	30	11		41
A3C1	17	16		33
A411	521	65		588
A412	715	103		818
A413	352	74		426
A414	177	30		207
A415	333	64		398
A416	435	93		528
A421	530	102		632
A422	111	23		136
A423	499	125		625
A424	66	13		79
A431	84	10		94

GMA	Approvals	Denials	Withdrawals	Total Accounts
A432	139	32	1	173
A433	155	39		196
A434	33	2		35
A435	73	3		76
A436	103	4		108
A4C1	2			2
A511	615	37		659
A512	195	24		222
A513	222	14		237
A514	377	57		436
A515	775	118		895
A516	724	96		822
A517	402	54		458
A518	524	62		587
A519	396	39		435
A521	655	93		749
A522	1,649	163	1	1,820
A5C1	71	20		91
A5C2	5	7		12
A612	298	70	1	371
A613	79	14		93
A621	283	44		327
A622	275	51	1	329
B112	230	55		286
B113	410	57		467
B114	559	87		646
B115	725	67		792
B116	602	78	1	682
B117	148	23		171
B118	123	15		138
B119	245	52		298
B121	286	20		306
B122	330	45		376
B123	515	83		598
B131	216	17		234
B132	14	6		20
B141	421	52		477
B151	48	7		55
B1C2	15	6		21
B1i1				1
B211	562	165		729
B212	219	28		248
B213	109	26		136

GMA	Approvals	Denials	Withdrawals	Total Accounts
B231	572	105		682
B232	788	137		928
B233	445	22		469
B234	664	35		701
B235	419	58		482
B331	424	30		454
B332	465	25		491
B333	49	4		53
B334	229	8		238
B335	173	8		182
C311	601	38		642
C312	359	18		381
C313	135	13		148
C321	236	5		246
C331	773	33		814
C332	1,090	25		1,121
C333	327	2		332
C341	509	17		534
C342	977	50		1,032
C343	768	40		815
C344	440	8		449
C345	298	7		310
C346	934	8		942
C351	324	25		351
C352	572	17		593
C353	218	7		227
C354	318	6		326
C361	121	6		130
C362	176	11		189
C363	9	1		10
C364	9	4		13
C371	43			43
C372	415	14		434
C411	809	70	1	885
C412	88	1		90
C413	956	11		974
C414	149	5		154
C415	409	9		422
C416	229	5		235
C417	147	10		157
C421	1,271	46		1,322
C422	205	3		209
C423	734	11		749

GMA	Approvals	Denials	Withdrawals	Total Accounts
C424	252	6		259
C425	97	5	1	104
C426	256	4		261
C427	263	20		286
C428	539	15		560
C429	69			69
C511	380	11		392
C512	459	13		474
C521	1,800	38		1,851
C522	664	15		684
C524	333	14		347
C525	475	22		505
C531	111	2		114
C532	60	3		64
C5c2	1			1
C5i1	20	2		22
C5i3	32	2		35
C611	348	78		428
C612	197	33		231
C613	265	60		327
C614	27	5		32
C621	478	8		491
C622	281	7		291
C623	374	17		396
C624	301	7		309
C631	488	17		509
C632	291	5		296
C633	224	13		238
C634	49	9	1	61
C635	187	1		188
C641	355	11		369
C642	132	9		143
C643	59	2		61
C661	309	2		313
C662	107	11		119
C663	251	28		282
C664	405	3		414
C665	350	13		368
C666	282	11		295
C667	423	5		432
C668	55	1		57
C6i1	91	7		98
C6i2	45	2		47

GMA	Approvals	Denials	Withdrawals	Total Accounts
C710	39	2		42
C711	503	6		512
C712	62	2		64
C713	337	10		350
C714	277	6		286
C717	327	6		334
C718	311	9		323
C719	182	13		197
C721	378	32		414
C722	354	27		385
C723	236	20		258
C731	385	18		404
C732	204	9		216
C733	513	21		538
C734	208	7		216
C735	228	23		253
C741	517	14		536
C743	315	8		324
C744	557	52		617
C745	527	9		542
C748	110	5		117
C749	169	3		172
C74A	31	3		34
C811	234	10		244
D121	871	63		942
D131	1,371	65	1	1,452
D132	576	47		629
D141	668	26		700
D211	826	62		892
D221	804	54		864
D222	502	54	1	562
D231	587	20		611
D232	294	11	1	308
D241	533	26		567
D242	1,127	89		1,230
D243	447	55		504
D251	200	6		206
D311	476	16		497
D312	827	38		874
D313	1,001	43		1,052
D314	229	3		233
D321	416	21		440
D322	246	3		253

GMA	Approvals	Denials	Withdrawals	Total Accounts
D331	319	12		332
D332	836	38	1	882
E121	235	32		268
E122	654	56		717
E123	12	2		14
E124	152	25		180
E125	706	58		776
E126	316	34		354
E211	189	16		208
E212	307	18		329
E213	455	31		490
E214	329	21	1	353
E215	501	26		531
E217	204	22		229
E218	84			85
E221	287	49		338
E222	147	11	1	159
E223	151	20		172
E224	460	46		513
E225	174	12		186
E226	141	16		157
E227	246	36		288
E231	619	97		727
E233	727	98		832
E234	191	30		223
E235	819	137	1	963
E237	225	25		252
E238	220	22		242
E239	301	31		334
E241	580	24		614
E242	405	27		437
E243	452	19		478
E244	427	26	3	460
E245	129	19		149
E246	145	11		157
E251	273	23		298
E252	450	22		479
E253	358	29		390
E254	70	17		88
E311	217	14		231
E312	110	6		116
E313	179	17		197
E314	330	24		357

GMA	Approvals	Denials	Withdrawals	Total Accounts
E315	271	20		292
E321	378	18		396
E322	235	15		250
E323	770	109		882
E324	687	44		733
E331	437	65		506
E332	284	44		330
E333	103	7		111
E341	401	81		488
E342	266	44		311
E3i2	2	3		5
E3i3	2	2		4
E411	184	11		197
E412	392	23		418
E413	720	59		785
E421	154	10		166
E422	605	48		657
E423	329	31		364
E431	105	14	1	121
E432	466	52		524
E433	511	60		574
E434	219	28		248
E435	306	41		353
E511	271	23		296
E512	808	80	2	897
E513	64	29		94
E514	345	25		373
E521	1,001	110		1,130
E531	298	27		328
E532	335	54		393
E533	77	18		95
E534	238	81		320
E535	353	65	1	420
E611	316	11		329
E612	231	6	1	240
E613	115	7		122
E621	96	27		124
E622	266	13		282
E623	178	8		186
E632	49	16		66
E633	63	12	1	76
E711	68	28		96
E712	159	30		189

GMA	Approvals	Denials	Withdrawals	Total Accounts
E713	164	34		200
E714	44	11		55
E721	87	21		108
E722	73	27		100
E723	58	12		70
E724	35	12		47
F111	248	48		297
F112	692	52		755
F113	765	60		829
F114	391	59		450
F115	61	10		71
F116	180	27		207
F121	505	107		613
F122	185	80		266
F211	75	15		90
F212	704	121		829
F221	89	12		101
F222	1,530	145		1,690
F311	363	22		391
F312	754	38	1	800
F313	368	20		389
F411	66	22		88
F412	83	24		108
F413	120	15		136
F414	39	9		48
F421	493	83		585
F422	82	16		98
F423	60	22		82
F424	70	14		84
F511	573	53		631
F512	1,129	113	1	1,251
F513	75	17		92
F611	279	48	1	330
F612	996	96	1	1,103
F613	151	22		176
F614	290	25		319
F621	238	12		252
F622	1,116	59	1	1,188
F623	564	39	2	614
F624	343	27		372
F631	67	21		88
F632	212	42	1	261
F6i1	64	18		82

GMA	Approvals	Denials	Withdrawals	Total Accounts
F711	235	30		267
F712	200	14		214
F7i1	4			4
F811	132	15		147
FXi2	50	5		55
G111	279	33		313
G112	1,096	188		1,294
G121	164	35		199
G122	139	28		167
G123	77	10		87
G211	1,118	101		1,223
G212	238	36		274
G213	741	124		868
G214	769	104		879
G221	273	50		324
G311	862	165		1,029
G312	401	80		481
G313	230	33		266
G314	236	59		295
G321	315	79		396
G322	249	31		280
G323	144	22		168
G324	446	68		514
G331	172	50		224
G332	222	20		243
G333	216	33		250
G334	49	23		72
G341	254	58		312
G342	205	45		250
G344	127	31		160
G411	357	37		394
G412	211	27		239
G413	261	36		299
G414	188	30		221
G421	278	29		310
G422	64	16		80
G511	16	3		19
G513	439	25		466
G521	107	3		110
G522	32	2	1	35
H111	161	17		179
H112	137	17		155
H113	132	33		166

GMA	Approvals	Denials	Withdrawals	Total Accounts
H114	649	150		802
H115	31	8		39
H121	165	18		184
H122	126	33		162
H141	35	10		46
H211	266	68		337
H212	217	44		261
H213	25	10		35
H222	484	93		578
H223	81	8		89
H311	739	112		852
H312	111	14		125
H313	484	77		562
H314	587	107		694
H321	190	29		220
H322	359	74		435
H323	130	28		158
H324	198	53		251
H325	244	30		274
H411	615	86		703
H412	430	78		508
H511	668	89		758
H512	261	28		290
H513	447	68		516
H521	234	47		281
H522	255	36		291
H523	110	29		139
H524	726	121		847
H525	199	45		245
H611	17	3		22
J111	557	26		586
J112	378	24		405
J113	232	30		263
J121	159	9		169
J211	1,774	304	2	2,089
J213	677	55	1	743
J214	1,090	98	1	1,200
J221	740	86		833
J222	299	106		409
J223	613	64		684
J224	182	31		213
J225	1,661	96		1,764
J311	638	114		756

GMA	Approvals	Denials	Withdrawals	Total Accounts
J312	716	54		777
J321	946	140		1,095
J322	553	56		618
J323	626	46	1	677
J411	200	14		219
J412	567	96		667
J421	447	32		486
J422	438	55		499
J423	402	42		447
J424	175	8		185
J431	284	37		328
J432	130	29		162
J433	341	32		377
J434	106	6		113
J511	753	58	1	820
J512	475	34	1	517
J513	68	18	1	87
J5c1	25	16		41
K111	795	23		821
K112	511	25		540
K113	410	16		428
K114	624	46	1	675
K115	390	8		399
K116	1,139	83		1,235
K117	532	62		596
K121	293	8		305
K211	626	106	1	734
K212	640	112		756
K213	34	14		48
K214	511	42		558
K216	98	1		99
K311	1,432	270	3	1,721
K312	311	57		369
K313	558	85		651
K314	199	38		241
K315	350	78		429
K316	295	56		354
K317	398	85		484
K321	292	50		343
K324	303	41		345
K326	156	37		193
K327	137	54		193
K411	54	6		60

GMA	Approvals	Denials	Withdrawals	Total Accounts
K412	462	28	1	501
K421	77	3		81
K431	605	56		674
K432	557	56		622
K441	499	58	1	563
K4C1	135	22		159
K4i1	12	2		15
K4i2	234	23		262
L111	700	29		730
L122	398	28		429
L123	200	15		215
L131	1,054	133		1,190
L132	526	68		594
L133	470	64		536
L134	202	7		209
L141	505	113		621
L142	228	40		269
L143	553	88		642
L144	94	22		116
L145	559	64		624
L146	68	8		76
L211	318	7		326
L212	144	9		153
L221	236	22		258
L222	235	15		250
L223	260	10	1	272
L311	642	76		720
L312	253	36		289
L411	802	110		912
L412	399	75		474
L423	1			1
M111	721	66		789
M112	431	32		464
M121	497	47		548
M122	1,314	72		1,389
M123	811	100		913
M124	1,209	65		1,275
M131	677	60		739
M132	705	59		765
M133	621	73		698
M135	187	31		220
M211	314	25		340
M212	216	20		236

GMA	Approvals	Denials	Withdrawals	Total Accounts
M213	191	31		222
M231	195	19		215
M232	448	62		511
M311	247	9		257
M312	328	58		386
M313	94	6		100
M314	115	8		123
M321	280	55		335
M322	384	56		441
M323	468	54		523
M331	856	103		960
M332	73	10		84
M3C1	9	11		20
M411	315	12		328
M412	467	36		505
M421	404	40		446
M422	177	22		199
M521	690	101		792
M522	482	35		517
M611	1,828	90		1,921
M612	839	44		887
M613	1,743	87		1,834
M614	581	23		606
M616	753	48	1	804
M621	644	18		668
M622	582	13		597
M623	880	40	1	924
M624	678	26		707
M625	356	9		367
M631	870	31		908
M632	315	20		339
M633	205	2		209
M634	81	2		85
M635	148	8		157
M636	390	10		403
M641	621	41		671
M642	500	54		558
M6C1	227	26		253
M711	190	10		202
M712	331	10		346
M721	327	29		364
M722	440	14		457
M723	436	14		456

GMA	Approvals	Denials	Withdrawals	Total Accounts
M811	780	56	1	849
M812	258	31	1	293
M821	384	13		405
M822	56	1		57
M824	188	12		200
N111	794	44		847
N112	725	78	2	812
N113	695	43	1	751
N114	130	3		133
N121	583	31	3	620
N131	512	20		536
N132	1,173	32		1,216
N133	165	2		168
N141	293	10		304
N142	484	3		488
N143	108	3		113
N211	541	100	2	655
N311	814	76	1	902
N312	276	18		297
N313	22	2		24
N411	41	1		42
N511	361	24		386
N512	142	3		145
N522	22	2		24
N531	225	3		228
N532	55	2		57
N611	67			68
Null				1
P111	1,743	163	3	1,937
P112	1,245	194	3	1,462
P121	181	25		210
P122	264	69		338
P211	651	104	2	767
P221	1,050	203	1	1,279
P311	1,236	128	2	1,388
P312	754	109		870
P313	524	22	2	557
P314	1,253	144	1	1,409
P315	260	28	1	293
P331	137	8		148
P511	127	21		150
P512	1,291	74	2	1,382
P611	1,619	149		1,795

GMA	Approvals	Denials	Withdrawals	Total Accounts
P612	868	50		931
P711	140	31		171
P712	249	16		269
P713	178	24	1	204
P714	635	36		687
P811	121	28		149
P812	100	10		111
P814	135	4		139

Below is a summary of all reviewed First Level Review applications for which decisions have been issued. They are categorized by reasons filed and decisions, and then broken down by Councilmatic District as per Councilman Johnson's request.

	Denied FLR's by Decision Code				Revised FLR's by Decision Code			Withdrawn FLR's	FLR's Closed Due to BRT Appeal	
Council District	Denied - Market Value	Denied - Non-uniformity	Denied - Abatement/ Exemption	Denied - Untimely FLR	Revised - Market value/Non-Uniformity	Revised - Abatement/ Exemption	Revised - Allocations Change Only	Withdrawn by Applicant	Closed by OPA	Total
1	5,780	745	208	202	2,331	20	7	50	1	**9,344**
2	4,834	514	127	151	1,660	37	6	23	0	**7,352**
3	2,548	252	63	125	729	17	5	8	0	**3,747**
4	2,790	67	51	179	1,261	3	14	13	0	**4,378**
5	3,062	159	114	126	1,875	38	4	21	0	**5,399**
6	3,380	55	9	107	628	0	12	8	1	**4,200**
7	2,859	43	20	144	621	1	4	3	2	**3,697**
8	2,487	117	48	148	911	9	8	26	7	**3,761**
9	2,674	94	30	128	514	0	1	20	1	**3,462**
10	2,705	131	33	94	490	1	16	2	0	**3,472**
Grand Total:	**33,123**	**2,177**	**703**	**1,404**	**11,024**	**126**	**77**	**174**	**12**	**48,812**

Note that none of the information that OPA can track gives any indication of how many BRT appeals **<u>were not heard by BRT because an FLR resulted in a revision</u>**. Since a revision that is implemented as a result of an FLR filing does not automatically waive a taxpayer's BRT appeal right, many BRT appeals have remained on BRT's list of outstanding appeals despite an OPA-issued revision.

Below is a brief summary of the BRT appeals that have been timely filed. While these are not tracked by Councilmatic District, this gives an indication of how many have been addressed by the BRT process, including those that have been withdrawn by the taxpayer/filer without a BRT hearing:

	Total	Percentage of Total
Appeals Filed	24,490	100
Appeals Disposed Of	2603	10.63
Denied by BRT	506	2.07
Revised by BRT	797	3.25
Withdrawn - NC	1,103	4.51
Withdrawn - Revised	197	0.8
Continued	0	0
Outstanding	21,887	89.37