

Committee Of The Whole
May 11, 2016

COUNCIL OF THE CITY OF PHILADELPHIA
COMMITTEE OF THE WHOLE

Room 400, City Hall
Philadelphia, Pennsylvania
Wednesday, May 11, 2016
11:00 a.m.

PRESENT:

COUNCIL PRESIDENT DARRELL L. CLARKE
COUNCILWOMAN CINDY BASS
COUNCILWOMAN JANNIE L. BLACKWELL
COUNCILMAN ALLAN DOMB
COUNCILMAN DEREK S. GREEN
COUNCILMAN WILLIAM K. GREENLEE
COUNCILWOMAN HELEN GYM
COUNCILMAN BOBBY HENON
COUNCILMAN KENYATTA JOHNSON
COUNCILMAN CURTIS JONES, JR.
COUNCILMAN DAVID OH
COUNCILMAN BRIAN J. O'NEILL
COUNCILWOMAN BLONDELL REYNOLDS BROWN
COUNCILWOMAN MARIA D. QUINONES-SANCHEZ
COUNCILMAN MARK SQUILLA
COUNCILMAN AL TAUBENBERGER

BILLS: 160170, 160171, 160172, 160173,
160174, 160175, 160176

RESOLUTIONS: 160180

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1 Bill No. 160171: An Ordinance to adopt
2 a Fiscal 2017 Capital Budget.

3 Bill No. 160172: An Ordinance adopting
4 the Operating Budget for Fiscal Year 2017.

5 Bill No. 160173: An Ordinance amending
6 Section 19-1806 of The Philadelphia Code,
7 entitled "Authorization of Realty Use and
8 Occupancy Tax," to further authorize the
9 Board of Education of the School District of
10 Philadelphia to impose a tax on the use or
11 occupancy of real estate within the School
12 District of Philadelphia, under certain
13 terms and conditions.

14 Bill No. 160174: An Ordinance amending
15 Section 19-1801 of The Philadelphia Code,
16 entitled "Authorization of Tax," to further
17 authorize the Board of Education of the
18 School District of Philadelphia to impose a
19 tax on real estate within the City of
20 Philadelphia, all under certain terms and
21 conditions.

22 Bill No. 160175: An Ordinance amending
23 Chapter 19-1500 of The Philadelphia Code,
24 entitled "Wage and Net Profits Tax," by
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1 revising certain tax rates under certain
2 terms and conditions.

3 Bill No. 160176: An Ordinance amending
4 Title 19 of The Philadelphia Code, entitled
5 "Finance, Taxes and Collections," by adding
6 a new Chapter 19-4100, entitled
7 "Sugar-Sweetened Beverage Tax," under
8 certain terms and conditions.

9 Resolution No. 160180: Resolution
10 providing for the approval by the Council of
11 the City of Philadelphia of a Revised Five
12 Year Financial Plan for the City of
13 Philadelphia covering Fiscal Years
14 2017-2021, and incorporating proposed
15 changes with respect to Fiscal Year 2016,
16 which is to be submitted by the Mayor to the
17 Pennsylvania Intergovernmental Cooperation
18 Authority (the "Authority") pursuant to the
19 Intergovernmental Cooperation Agreement,
20 authorized by an Ordinance of this Council
21 approved by the Mayor on January 3, 1992
22 (Bill No. 1563-A), by and between the City
23 and the Authority.

24 COUNCIL PRESIDENT CLARKE: Thank you,
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1 Mr. Stitt. Today we continue the Public
2 Hearing on the Committee of the Whole to
3 consider the bills read by the clerk that
4 constitute proposed operating and capital
5 spending measures for Fiscal 2017, a Capital
6 Program and a forward looking capital plan
7 for Fiscal Year 2017 through Fiscal 2022.

8 Today we will hear testimony from the
9 following City departments: Revenue
10 Department, Board of Revision of Taxes. We
11 will hear Revenue Tax Bills, departmental
12 call backs that will include preK, community
13 schools MDO to discuss Rebuild.

14 First person to testify, Mr. Stitt, is?

15 THE CLERK: Frank Breslin.

16 COUNCIL PRESIDENT CLARKE: Thank you
17 very much.

18 (Witnesses approach Table.)

19 Good morning.

20 MR. BRESLIN: Good morning.

21 COUNCIL PRESIDENT CLARKE: Please
22 proceed.

23 MR. BRESLIN: Good morning, Council
24 President Clarke and Members of City
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1 Council. My name is Frank Breslin. I'm the
2 Commissioner of the Department of Revenue.
3 Seated here with me today are Marisa Waxman,
4 First Deputy Revenue Commissioner; and
5 Michelle Bethel, Deputy Revenue Commissioner
6 for Water. Also here today is the rest of
7 my leadership team.

8 To support the City and School District
9 of Philadelphia, the Department collects
10 more than 4.35 billion annually in taxes,
11 water and sewer charges and other fees and
12 fines. Last year's collections exceeded
13 budget projections, and Fiscal Year 16
14 collections are on target to meet
15 projections. In Fiscal Year 17 and beyond,
16 the Department will utilize its budget to
17 help people pay on time, take appropriate
18 action against those that fail to pay and
19 enroll eligible Philadelphians in tax and
20 water relief programs.

21 You have our written testimony which
22 outlines our expanded and new plans for
23 Fiscal 17. However, I would like to take a
24 moment to highlight just a few initiatives.

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1 E-Billing will be introduced in Fiscal
2 Year 17 with an initial focus on water
3 bills. As customer enroll in e-Billing, we
4 anticipate savings on postage and mailing
5 materials. The department will increase the
6 frequency of delinquent bills sent to
7 taxpayers in Fiscal Year 17. A 2015 pilot
8 and IRS research indicates that increasing
9 the frequency of delinquent bill mailings
10 leads to increased payments.

11 A new data warehouse and case management
12 system will be implemented in Fiscal Year
13 17. This system will be used to leverage
14 city, state and IRS data and conduct more
15 detailed and accurate analysis of taxpayer
16 information. The system will allow for
17 increased collection of delinquencies.

18 The Department will continue to provide
19 relief to homeowners and residential water
20 customers. Today nearly a quarter million
21 Philadelphia households receive 100 million
22 in tax relief annually through programs like
23 Homestead and LOOP as well as longstanding
24 programs like tax and water discounts for
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1 senior citizens. The Department also
2 supports efforts to increase the number of
3 Philadelphians claiming the federal Earned
4 Income Tax Credit with over 17,000 tax
5 returns prepared for free at City-sponsored
6 locations this year.

7 The proposed FY2017 Budget allows The
8 Department to meet its mission of collecting
9 tax and non-tax revenue due to the City and
10 School District of Philadelphia. And we
11 respectfully ask for your consideration of
12 this budget.

13 Thank you for the opportunity to testify
14 today and your continued support of our
15 operations. My team and I are available to
16 answer your questions.

17 COUNCIL PRESIDENT CLARKE: Thank you
18 very much.

19 On your details in Section 16, page 4
20 shows a 413,000 increase in Class 100 funds
21 which is attributed to taxpayer services
22 enhancement. Can you tell me about that,
23 please?

24 MR. BRESLIN: Yes. We are increasing
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1 the number of tax reps. We are also
2 increasing the number of tax enforcement,
3 our tax enforcement staff. So, we want to
4 be able to increase, improve our taxpayer
5 services. So, we will have more reps
6 downstairs in intake and on the phones to be
7 able to improve customer service.

8 COUNCIL PRESIDENT CLARKE: So, you
9 shorten the lines? Okay.

10 MR. BRESLIN: Yep.

11 COUNCIL PRESIDENT CLARKE: I was hoping
12 you were going to say you were going to
13 lower taxes. That would be a great
14 enhancement for a taxpayer, but no such
15 thing. All right. Okay.

16 So page 7 testimony, talk about the
17 Sugary Tax. I was actually going to hold
18 this question until this afternoon, but you
19 referenced it in your testimony in the
20 initiatives of the Five Year Plan would be
21 seriously impacted.

22 My question is not so much, you know,
23 what would happen if it was not enacted; my
24 question is what would happen if the numbers
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1 that were reflected in terms of the actual
2 taxes were to change?

3 Since I've been here, it's rare that a
4 proposed budget goes through Council and is
5 adopted the same as it was submitted by the
6 Administration. I guess it doesn't really
7 fall in your department. But have there
8 been an analysis on the various rates three
9 cents? Two and a half? Two? One and a
10 half? One half cent? Quarter cent? Would
11 that not fall within your department?

12 Again, I only bring this up --

13 MR. BRESLIN: It would not. We
14 participated in the analysis of different
15 rates. But I think that it would be more --
16 that question would be more appropriate for
17 this afternoon's testimony.

18 COUNCIL PRESIDENT CLARKE: Okay. Is
19 there a reason why you have it in your
20 testimony? You reference the impact.

21 MR. BRESLIN: Well, it definitely would
22 impact our department depending on however
23 the rate or however it's changed, we would
24 have to adjust accordingly.

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1 COUNCIL PRESIDENT CLARKE: In your
2 department?

3 MR. BRESLIN: In our department.

4 COUNCIL PRESIDENT CLARKE: How would you
5 do that?

6 MR. BRESLIN: We are responsible for the
7 processing. We are responsible for the
8 compliance and collection. So depending on
9 what the rate -- a rate change could
10 change -- could possibly change our
11 compliance strategy. It could have other
12 factors. So, something we would have to
13 take back and discuss and see how that would
14 affect us. We do have position and
15 programming and things built into our budget
16 to support the tax.

17 COUNCIL PRESIDENT CLARKE: So, the tax
18 will give you more revenue; therefore, more
19 employees to enforce and collect the tax?

20 MR. BRESLIN: Well, I think we've built
21 the budget based upon -- I think the budget
22 has been based upon the assumption of the
23 tax and at the existing rate.

24 COUNCIL PRESIDENT CLARKE: Say that
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1 again?

2 MR. BRESLIN: I think the budget has
3 been created based on the assumption of the
4 tax at the prevailing rate. So, any changes
5 to that could change --

6 COUNCIL PRESIDENT CLARKE: Your budget?

7 MR. BRESLIN: Yes.

8 COUNCIL PRESIDENT CLARKE: In terms of
9 your employees and the people you would need
10 to hire to enforce. Okay. This is solely
11 related to your particular department.

12 MR. BRESLIN: Yes.

13 COUNCIL PRESIDENT CLARKE: All right.
14 But if there were not a tax, then it would
15 not impact your existing department
16 structure?

17 MR. BRESLIN: No.

18 COUNCIL PRESIDENT CLARKE: Okay. All
19 right. That's what I want to make sure.
20 Get a little clarity because you reference
21 it. Okay.

22 Chair recognizes Councilman Green.

23 COUNCILMAN GREEN: Thank you, Council
24 President. I just had some questions
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1 looking at your budget detail.

2 On page 46, I notice that for FY16 and
3 on FY17 request, there is a vendor to be
4 determined for EITC tax preparation
5 marketing services. I guess my question,
6 considering the amount of information that
7 is going out through this body, we did not
8 have a vendor who was doing the market in
9 the EITC, or were you using multiple
10 vendors?

11 MS. WAXMAN: Hi. Marisa Waxman, First
12 Deputy Revenue Commissioner.

13 We did have vendors for this current tax
14 season, the one that just ended. And we are
15 assessing how things went both with our
16 nonprofit partners who provided the free tax
17 prep as well as our partners who did the
18 marketing in community outreach. So, we
19 will be looking at whether or not we're
20 going to extend those contracts and renew
21 them or if based on once we have a sense of
22 how this past tax season went, whether
23 there's any adjustments needed.

24 So, there were vendors for last year.
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1 We anticipate using vendors again this
2 coming year.

3 COUNCILMAN GREEN: And who were some of
4 those vendors?

5 MS. WAXMAN: So, our nonprofit partners
6 were the Campaign for Working Families as
7 well as PathWays PA. And PathWays PA was
8 partnered with SABA, so they did the free
9 tax prep. And for the marketing and
10 community outreach, we used two firms A, B
11 and C Creative Intelligence as well as
12 Community Marketing Concepts.

13 COUNCILMAN GREEN: Okay.

14 Mr. Breslin, in your testimony page 7,
15 in addition to the comment you made
16 regarding the Sugary Drink Tax, you also
17 made reference to the possible alteration to
18 the Sterling Act. Can you give some
19 perspective on how that may impact the City
20 budget for next year and going forward?

21 MR. BRESLIN: Sure. I'm going to call
22 Walt. Do you want the legal background on
23 the Sterling Act?

24 COUNCILMAN GREEN: I have some
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1 understanding, but I just want to get a
2 look -- a quick overview and then also what
3 the financial impact may be.

4 MR. PAIVA: Good morning, Council
5 President Clarke and Members of City
6 Council. My name is Frank Paiva. I'm the
7 Chief Deputy for Tax Litigation.

8 Could you please repeat your question?

9 COUNCILMAN GREEN: Yeah. My question
10 was on page 7 of Mr. Breslin's testimony.
11 There was reference to the possible state
12 legislation and altering the Sterling Act as
13 in particular reference to requiring
14 non-resident wage tax be remitted back to
15 the home jurisdiction of the community
16 working.

17 And my question is, is that current
18 legislation that's moving through the House
19 and Senate as well as what type of financial
20 impact would that have on the City?

21 MR. PAIVA: Well, currently, I do not
22 know the status of that litigation. That
23 litigation would be very damaging to the
24 City's Fisc. To enable the City to lose
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1 their super credit, basically what happens
2 right now we have nonresidents who come to
3 work in Philadelphia. They pay us the
4 entire wage tax. Under this proposal, we
5 would -- they would get a credit against the
6 wage tax for what they would be due their
7 local jurisdiction, which currently the
8 local jurisdiction doesn't get anything.
9 This would be devastating.

10 As to what the dollars are, I haven't
11 seen any calculations. I know it would be
12 significant. And we're talking by
13 significant, probably over a hundred million
14 dollars at least.

15 MR. BRESLIN: And I think -- we haven't
16 done a detailed analysis on this. It's
17 ongoing as information comes out. So, I see
18 some conversations about the wage tax itself
19 being unconstitutional. And so, that's a
20 little different than just talking about
21 the -- a piece of the wage tax.

22 But I think in either case, you know,
23 obviously we really rely on the wage tax.
24 It's the biggest part of collections. So,
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1 that would be devastating for us to lose the
2 wage tax in whole or even in part, even to
3 lose the nonresident portion of the wage tax
4 would be -- it would be devastating.

5 COUNCILMAN GREEN: Well, I think it's
6 important that we have, I guess, some
7 additional information. The question is
8 whether -- how is Administration monitoring
9 this? I mean, is it just a piece of
10 legislation that just got introduced that is
11 still in committee? Is it out of committee?

12 Because that -- it's something we should
13 really be concerned about because of the
14 dynamic between Harrisburg and Philadelphia
15 having legislation that could say to
16 legislators who are outside of the City or
17 other parts of the Commonwealth, that a
18 portion of your tax that you're paying to
19 the City of Philadelphia should stay within
20 your home jurisdiction or go back to your
21 home jurisdiction is something that they
22 would benefit but would be a detriment to
23 the City of Philadelphia.

24 MR. PAIVA: Councilman, at this point
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1 the legislation hasn't been introduced.
2 There is just a lot of grumblings about it.
3 So, we haven't seen the exact language to be
4 able to evaluate it further.

5 COUNCILMAN GREEN: All right. It's more
6 so that you're monitoring. Because when I
7 hear "possible state legislation," my
8 thought is that this legislation has already
9 been introduced and it's on track. So this
10 is -- you just heard some perspective that
11 this legislation may be introduced?

12 MR. PAIVA: Yes. In fact, in prior
13 years, it seems almost every year they
14 introduce something similar to this. It
15 usually dies, has died in the past. But
16 it's something we are concerned about.

17 COUNCILMAN GREEN: Okay. All right.
18 I have another question. One of the
19 things that I've been doing since coming
20 into Council is working with a number of
21 community development corporations around
22 the City. I have had a chance to tour
23 various CDCs. And one of the challenges
24 that a number of community development
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1 corporations have is how they can navigate
2 the process regarding the CDC tax credit.
3 And so, the challenge is, how do they
4 identify corporations that have the tax
5 liability that can participate with that
6 community development corporation. And
7 although there's a lottery for the process
8 in order to get in, unless they already have
9 a -- a corporation that they already know
10 has a tax liability, what often happens is
11 they go through the lottery process. They
12 get selected. And then they think some of
13 the businesses they do work with and have
14 relationships with have a tax liability and
15 find out they do not. And since some of the
16 CDCs don't have the ability of actually
17 going to the program.

18 So, is there any better way? I know
19 there's some issues in reference to
20 providing information in a public way
21 regarding -- information regarding
22 corporations. But is there a better way
23 that we can help in the matchmaking process?

24 MR. BRESLIN: One of the -- I understand
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1 the challenge. And one of the restrictions
2 we have is the fact that we can't release
3 confidential tax information, so we can't
4 give that information out as to which
5 corporate entities, which business entities
6 would have that level of business income and
7 receipts tax liability.

8 I'd be happy to, you know, we will sit
9 with our team and kind of brainstorm if
10 there's a way that we can assist in that
11 process. But I can't think of one that
12 comes to mind right now.

13 COUNCILMAN GREEN: My time is up, and I
14 do have some other questions. But maybe
15 there's a way of informing the corporations
16 that do have that tax liability that this is
17 an option. You are giving information to
18 the corporations as opposed to releasing
19 that information to community development
20 corporations.

21 MR. BRESLIN: Yeah. Also, I want to
22 point out that, you know, recent legislation
23 allows that to be split between two
24 partners.

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1 COUNCILMAN GREEN: Yes.

2 MR. BRESLIN: I'm sure that you're
3 aware.

4 COUNCILMAN GREEN: I'm aware of that.

5 MR. BRESLIN: That was an original
6 attempt to make it easier for the CDCs to be
7 able to find a partner. I realize it's
8 still in some cases a challenge to find a
9 business that has that level of liability.

10 COUNCILMAN GREEN: But even putting
11 something even going out with the tax bills,
12 the BIRT bills. There may be a way of
13 including information regarding the CDC tax
14 credit that you are sending out to the
15 businesses. And they may take ownership upon
16 themselves to participate. I think many
17 probably don't even know about it, let alone
18 and they may be willing to participate.

19 MR. BRESLIN: Yeah. We can certainly
20 assist in getting the word out to potential
21 business partners. We can do that.

22 COUNCIL PRESIDENT CLARKE: Thank you,
23 Councilman.

24 Chair recognizes Councilwoman Bass.
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1 COUNCILWOMAN BASS: Thank you,
2 Mr. President.

3 COUNCIL PRESIDENT CLARKE: You're
4 welcome.

5 COUNCILWOMAN BASS: Good morning. I
6 just had a couple of questions. And,
7 Commissioner, we had actually spoken about
8 this before. And I wanted to revisit this
9 conversation a little bit about one of my
10 constituents who paid his tax bill, his real
11 estate tax bill at the wrong window. And he
12 was already in danger of being, you know,
13 going to sheriff sale.

14 So he came into town, he paid half the
15 amount that was due. I think it was like
16 \$5,000 or something like that. And his
17 house was sold anyway because he apparently
18 paid at the wrong window he was told
19 afterwards.

20 And so, I have a great concern about the
21 way we operate in terms of collecting
22 revenue. And that, you know, all of our
23 systems aren't really designed to be as
24 customer friendly as we would like for them

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1 to be. I know that when we spoke about this
2 before, you said that you had resolved these
3 issues. And I would like for you to go into
4 some detail and talk about that. And also,
5 I noticed that in your Mission Statement, it
6 states that your duty or your mission is to
7 collect tax revenue as promptly and
8 officially by increasing on-time payments
9 and decreasing delinquency.

10 So, I'd like for you to talk a little
11 bit about, you know, the systems that we
12 have in place. And how can we -- how can we
13 be helpful to you?

14 Is there something that we should be
15 doing that could be more helpful to you to
16 make sure that these kinds of things don't
17 happen, that we are customer friendly, and
18 that people can pay their taxes or whatever
19 they have to pay to the City of
20 Philadelphia, and it's processing
21 appropriately and correctly and we don't
22 have these kinds of mess ups again? Because
23 it's a huge problem, as you know, unraveling
24 these kinds of things.

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1 MR. BRESLIN: One of the things that I'm
2 very conscious of and is a high priority is
3 taxpayer services. So, we really want to
4 make it as easy as possible for taxpayers to
5 pay their taxes. And there is multiple
6 reasons for that.

7 One, it's our business. And you know,
8 when we interact with a taxpayer, we want
9 that to be a good customer experience.

10 COUNCILWOMAN BASS: Sure.

11 MR. BRESLIN: And we want it to be --
12 the opportunity, it's the image a taxpayer
13 is going to leave with of the City of
14 Philadelphia. But -- so, we are doing
15 things to improve taxpayer services.

16 We are bringing in more staff to reduce
17 wait times as I referenced. We are bringing
18 in the implementation of a new cashiering
19 system which will help us process checks
20 quicker. We have a new cueing system into
21 our intake system. For anyone who hasn't
22 seen that system, it's really worth visiting
23 the concourse of MSB. Taxpayers can
24 essentially make an appointment from their
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1 handheld device or from a computer and come
2 in. Or when they walk in, they sign in, in
3 the cueing system. And they're -- they now
4 know what their approximate wait time is.
5 They can leave and get a text message when
6 to return so that makes it much more
7 convenient. If it is -- we are trying to
8 reduce wait times. But if it's an extended
9 wait, they can actually leave and return.
10 If they do it remotely, they know what time
11 to show up.

12 So, we have also improved our phone
13 system to reduce wait times. We are also
14 looking -- always looking at our messaging
15 to taxpayers. And we are also in the
16 process of improving and upgrading our web
17 page.

18 And I left out, but it's a key
19 initiative, we are also work on improving
20 e-Services so that customers don't have to
21 come in to see us. So that if they want to
22 pay remotely, they can do it electronically.
23 And we just -- we're able to get the price
24 of an electronic check, e-Payment, down to
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1 zero. So, there's no cost for someone to
2 pay electronically. And one of the great
3 advantages is they got a confirmation that
4 it's received.

5 And so -- so that goes back to the
6 misapplied payment. I mean, people if they
7 can and they pay electronically, they
8 actually dictate where the payment is going
9 and get a receipt back electronically that
10 shows that the money was processed how they
11 intended.

12 COUNCILWOMAN BASS: So, one of the
13 issues that I'm having is that as you speak
14 about the improvements that you've made, it
15 sounds very vague. And so when we say, you
16 know, we've improved this, there is no data
17 that's telling me, you know, where we were,
18 let's say, last year at this time and where
19 we are now and what we've done to improve
20 it.

21 For example, when we say we've improved
22 wait time, you know, and phone service, what
23 was the wait time before? You know, was it
24 two hours that I was waiting on the phone
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1 and now it's one hour?

2 MR. BRESLIN: No. We --

3 COUNCILWOMAN BASS: I'm just saying.

4 I'm just saying.

5 MR. BRESLIN: My comment just being that
6 we do monitor that. There is a weekly
7 report. We monitor wait times on the
8 phones. We compare them year to year. We
9 are constantly trying to improve those wait
10 times during our busiest season, which just
11 passed.

12 Our tax season, our wait times were
13 below 10 minutes. Often in some weeks below
14 5 minutes, so we were very pleased with
15 that. That's compared to wait times that
16 were 20 to 30 minutes in past years.

17 Now that didn't all happen overnight.
18 That's been incremental progress over the
19 years. I'm not trying to say all of these
20 things have happened clearly not since
21 January that I've been here. These are
22 things that have been going on and have been
23 improvements. And so, we are tracking
24 that -- so we track those customer service
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1 initiatives. We just over this past tax
2 season did customer service surveys, so we
3 had staff downstairs in the Concourse in the
4 lines doing -- doing surveys. And we're
5 accumulating all that data.

6 We took -- where taxpayers wanted us
7 to -- did not want to be anonymous and left
8 us names and contact information. We are
9 actually getting back to them about their
10 comment. So, we are really taking taxpayer
11 services seriously.

12 COUNCILWOMAN BASS: Very good.

13 MR. BRESLIN: The cueing system is brand
14 new. The cashiering system is coming on.
15 Phone system is like approximately a year
16 ago. This is a process. And we just -- I
17 hope that every year I can come in front of
18 you and say that it's better than the year
19 before.

20 COUNCILWOMAN BASS: We hope so, too.

21 Let me ask you if I owe the City of
22 Philadelphia \$10,000, just an example. I
23 don't owe the City \$10,000. But if I did
24 and I came down to Revenue and I had \$2,000
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1 and wanted to make a payment arrangement,
2 what would I be told?

3 MR. BRESLIN: It would depend on the
4 circumstances. We would look at your
5 account and determine the type of
6 delinquency. You know, depends on what tax
7 it is. We would look at your history. And
8 then we would make a determination whether
9 that was -- whether we could put you into a
10 payment agreement.

11 The reason I say that, it is one thing
12 that came out of our last discussion. And I
13 have talked to my deputy for taxation. And
14 we're looking at all of the payment
15 agreement criteria to just revisit it and
16 see if it's criteria that really makes sense
17 to assure that it's not something we have
18 just been doing it that way for a long time,
19 and we're continuing to do it.

20 But there are some cases where taxpayers
21 come in for an agreement, and the terms that
22 they are asking for are not acceptable to
23 the department. And that may be --

24 COUNCILWOMAN BASS: What does that mean
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1 it's not acceptable? Is there a matrix that
2 would tell me -- any one of us could look at
3 and say you qualify for payment arrangement
4 based on A, B, C, D and E? Or because you
5 were -- you know, you broke three previous
6 agreements, you are ineligible.

7 Is there something that's concrete or is
8 this something that's arbitrary or, you
9 know, a determination of the supervisor or
10 someone who is on duty that day. And you
11 know, depending on if I'm having a great
12 day, I might give you a arrangement? If I'm
13 not having such a good day, then I'm -- you
14 know, you are just, you know, we don't want
15 to hear it?

16 MR. BRESLIN: It's a little bit of both.
17 That's why we're looking at it now. So,
18 it's a little bit of there's -- there are
19 general criteria, and then it's subject to
20 supervisor or manager approval. And not all
21 of -- that approval criteria is not set in
22 stone. So we are -- that's what we're
23 looking at right now to see what that
24 criteria is, if it makes sense. And then if

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1 we can have more uniform criteria for the
2 approval at higher levels.

3 COUNCILWOMAN BASS: Okay. I will come
4 back around. I have some more questions.
5 But I think that having something that is
6 uniform is absolutely crucial so that there
7 isn't any -- you know, there is a payment
8 arrangement made for Mark but Cindy can't
9 have one. It has to be uniform.

10 MR. BRESLIN: I didn't refer to OOPA
11 specifically. For any of the owner-occupied
12 payment agreements, there is a -- there is
13 specific criteria.

14 COUNCILWOMAN BASS: Okay. Thank you.

15 COUNCIL PRESIDENT CLARKE: Thank you,
16 Councilwoman.

17 Chair recognizes Councilman Domb.

18 COUNCILMAN DOMB: Thank you, Council
19 President.

20 Good morning. I have a couple
21 questions. And I want to start out with the
22 big pieces first. And that is the total
23 value of the real state in Philadelphia
24 according to OPA is roughly \$134 billion.

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1 And that amount has stayed the same in '14,
2 '15 and '16. Do you think it's reasonable
3 that that amount -- by the way, the real
4 estate market that I'm familiar with has
5 gone up by at least 3, 4 percent each year,
6 which means we didn't collect a lot of
7 revenue.

8 Do you think it's reasonable going
9 forward that we can expect the growth to be
10 at least 2 percent per year over the next
11 five years, which would give us about
12 \$550 million more in revenue?

13 MR. BRESLIN: That's really not a
14 question for Revenue as much as a question
15 for OPA. I'm not versed in real estate
16 values.

17 COUNCILMAN DOMB: Right.

18 MR. BRESLIN: We rely on their assessed
19 values come into Revenue. And essentially,
20 we take the tax rate, do the math, create a
21 bill. And then it's our responsibility to
22 collect what's the result of those bills.

23 COUNCILMAN DOMB: Okay. Let's skip to
24 something else for a second.

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1 Delinquency is one of my favorite
2 topics. You know that. Including water an
3 sewer, we are up to about 700 to 750 million
4 dollars. Water and sewer is like 125 to 150
5 in delinquencies. And I know we are working
6 on a program for real estate taxes, which
7 are like 336. And the water and sewer,
8 which go close to 500. We are working on an
9 idea how to collect that. The other
10 question though is the BIRTs taxes, like 136
11 million and the commercial trash is 32
12 million.

13 Do we have programs on how we are going
14 about collecting those monies?

15 MR. BRESLIN: We do. We do. We have a
16 collection strategy for those taxes. I
17 think the challenge that we face with the
18 Business Income and Receipts Tax
19 specifically is, is that there's -- the
20 challenges in collecting for businesses that
21 are no longer active. So, we have really
22 good enforcement tools for an active
23 business. And that's why we realize it's
24 very important to identify the delinquencies

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1 early and act on them early.

2 But built into those delinquency figures
3 that you're referencing are businesses that
4 have been out of business for a long time.

5 They could be corporations where there is --
6 you know, there is no money left in the
7 corporate entity. So, it's very difficult.

8 I mean, we even have a process that
9 depends -- BIRT tax is difficult because we
10 really can't go after the owners.

11 If it's wage tax or an agency type of a
12 tax, then we do have a process where we look
13 to see if we can go after the responsible
14 parties for that corporate entity and go
15 after them.

16 So, there is a strategy. And I think
17 we've been really effective utilizing COU
18 Revocation on active businesses. And I
19 always footnote that our goal is not to
20 close businesses, but our goal is to use
21 that enforcement tool to get them to pay.
22 And that's been really effective in the last
23 few years that we've been using it.

24 We've also been using sequestration with
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1 great results. And we're -- I think our
2 case management system is really going to
3 help us better identify how to attack some
4 of these delinquencies.

5 COUNCILMAN DOMB: I thought the list
6 that we were given was a cleansed list of
7 the original 1.8 billion that we were told
8 by the Controller's Office. Now we're down
9 to 7/750. I thought that list represented
10 what was actually potentially collectible.

11 Are you saying that a lot of the BIRT
12 taxes aren't?

13 MR. BRESLIN: Potentially collectible in
14 terms of its age, so none of the other
15 factors. So it has been what's -- what's in
16 that list, I believe, first you're getting
17 accounts that we really -- we are getting
18 paid and their compliant, but they are
19 delinquent. So, they are compliant by our
20 definition.

21 They are in a payment agreement or some
22 other status. They may be under appeal.
23 They could be in bankruptcy. So, there's
24 some action that's preventing us -- in
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1 payment agreements. There is some action
2 that's preventing us from doing anything
3 further. We consider them compliant, but
4 they're in that delinquency.

5 Then also, there's the fact that we're
6 saying they are collectible because of their
7 age, so within the statute of limitations.
8 But that does not mean that the business is
9 still active. They could be defunct. The
10 assets could have been liquidated.

11 COUNCILMAN DOMB: So, do you have an
12 estimate on the BIRT tax of 136 million what
13 you think is realistically collectible?

14 MR. BRESLIN: I don't have that number.

15 COUNCILMAN DOMB: That something you can
16 get for us?

17 MR. BRESLIN: We can definitely do some
18 analytics of that receivable and give you a
19 better idea of --

20 COUNCILMAN DOMB: Is that receivable
21 salable? Can we monetize that receivable
22 and sell it?

23 MR. BRESLIN: I don't know that.

24 COUNCILMAN DOMB: There are companies
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1 that are receivable. We can get the cash
2 for and let them do the collection.

3 MR. BRESLIN: Yeah. I don't know the
4 answer if we could.

5 COUNCILMAN DOMB: What about commercial
6 trash? That's 32 million.

7 MR. BRESLIN: Commercial trash we have
8 just started. That is relatively new to the
9 Department. We just took collection of that
10 over a few years ago from the Streets
11 Department. We have been making great
12 improvements, I think, in collections there.
13 We just started sending that out to
14 collection agencies. It's lienable which
15 that's very good.

16 COUNCILMAN DOMB: That's great.

17 MR. BRESLIN: That's great. We are
18 making sure that the liens are out there on
19 it. We are also working with financial
20 institutions that are partnering with us
21 that if there are mortgages on those
22 properties and we have a lien, that they
23 definitely don't want their interest
24 jeopardized. They are either working with
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1 their customer to get payment to us or in
2 some cases they are actually paying it on
3 behalf of their customers and then going
4 after their customer.

5 That just -- that actually just started
6 just piloted this calendar year. And we --
7 so we really -- we're going to try -- we
8 only did it with one institution. We are
9 going to be rolling that out. We think that
10 will really help with that delinquency.

11 COUNCILMAN DOMB: One last question for
12 this round. We bill 103 billion roughly of
13 real estate. At our rate of 1.4 -- our
14 collections are about 1.4 billion roughly we
15 bill?

16 MR. BRESLIN: Yes.

17 COUNCILMAN DOMB: Today what is our
18 collection rate versus the delinquency rate
19 on real estate taxes?

20 MR. BRESLIN: In the first year, we
21 collect 94 percent.

22 COUNCILMAN DOMB: Ninety-four. Just to
23 clarify, the 6 percent we don't collect is
24 about 84 million?

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1 MR. BRESLIN: That sounds about right.

2 COUNCILMAN DOMB: Okay. Thank you.

3 Thank you, Council President.

4 COUNCIL PRESIDENT CLARKE: Thank you,
5 Councilman.

6 Chair recognizes Councilman Jones.

7 COUNCILMAN JONES: Thank you so much,
8 Mr. President. And it's still morning.

9 Good morning.

10 MR. BRESLIN: Good morning.

11 COUNCILMAN JONES: And I asked some of
12 these questions before, and I gave you a
13 heads up I was going to ask them again.

14 MR. BRESLIN: Okay. I should be ready,
15 right?

16 COUNCILMAN JONES: Yeah. You should be
17 ready. Couple quick things. And I think
18 Councilman Domb covered a little bit.

19 But on the receivables end, how are we
20 progressing in out of town real estate
21 owners who are delinquent, and with the
22 state regs isolating abilities to -- to
23 capture some of that stranded revenue?

24 MR. BRESLIN: We just started piloting
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1 that project in the current fiscal year. We
2 have done liens in two counties, so we have
3 done it in Montgomery and, I believe,
4 Delaware County.

5 And the reason we're kind of going
6 slow -- first of all, it was a long process,
7 a long legal process we had to go through to
8 get all of the authority and familiar with
9 the process. But now what we're doing is
10 we're going into --

11 COUNCILMAN JONES: I'm sorry. For the
12 record, how much is that receivable? What
13 is that universe?

14 MR. BRESLIN: We will get that for you.

15 What we're doing is we started in two
16 counties placing liens. And the reason --
17 we are doing very small. I have the
18 numbers. But it's somewhere, I think, under
19 40 properties that we have done.

20 COUNCILMAN JONES: This is like a beta
21 test?

22 MR. BRESLIN: It is. One, we have to
23 learn how -- each county is a little bit
24 different for placing these judgments. And
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1 so, we have to learn the process, learn the
2 costs. We are doing that in each county.
3 The other reason is we kind of had a pilot
4 project with a vendor who helped us to
5 identify these other locations because we
6 don't necessarily have the -- if I own a
7 property in Philadelphia and I'm delinquent,
8 but I also reside in a property in Bucks
9 County, Philadelphia Department of Revenue,
10 we don't necessarily know that.

11 So, we worked with a vendor who has
12 helped us identify these properties outside
13 for our delinquents. And that was just a
14 pilot project that started with a thousand
15 properties. So, we have decided that this
16 is -- we want to move forward with this.

17 COUNCILMAN JONES: What are your initial
18 findings? What has been the result?

19 Is it -- are we along far enough to see
20 what might be out of this sampling a
21 foreshadow of things to come?

22 Have we done any?

23 If you can get me that number and the
24 number of the total universe we're talking
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1 about.

2 MR. BRESLIN: Yeah. So, the total
3 number.

4 MS. WAXMAN: Hi. So for the real estate
5 delinquency by mailing address category, we
6 found that there are 6 percent of accounts
7 that list a non-Pennsylvania address as
8 their mailing address. There are another
9 7 percent of accounts that list a
10 Pennsylvania but not Philadelphia address as
11 their address. And then the remainder are
12 either the property itself or an alternative
13 address within Philadelphia.

14 So, that's 88 percent of the properties.
15 Represents 90 percent of the amount due.

16 But as the Commissioner stated, there may be
17 some instances where the mailing address for
18 a property is in Philadelphia but the owner
19 still has a location outside the City. And
20 that's what the outside vendor helps us find
21 out.

22 COUNCILMAN JONES: Let me rephrase the
23 question. How much money is that.

24 MS. WAXMAN: How much money is that?
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1 So, there's \$16.7 million owed by folks
2 where the mailing address is not
3 Pennsylvania. That's principal, interest
4 penalty and other. There is another
5 17 million that is owed by properties where
6 the mailing address is Pennsylvania but
7 other than the City of Philadelphia.

8 COUNCILMAN JONES: So that universe --

9 MS. WAXMAN: Add that together and it's
10 about 33 million.

11 COUNCILMAN JONES: And in your opinion,
12 your professional opinion, is that a real
13 receivable or is it a stranded receivable
14 uncollectible in your rough guess?

15 MR. BRESLIN: I think it's a real
16 receivable.

17 COUNCILMAN JONES: Okay. So, that's
18 real money.

19 MR. BRESLIN: Yeah.

20 COUNCILMAN JONES: So again, are any of
21 your preliminary beta tests coming back?

22 What are the tea leaves or actually the
23 numbers telling you?

24 MR. BRESLIN: Yeah. We have had -- I
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1 have the numbers here. But we have had --
2 it's new. And it's small volume of
3 properties, but we've already had taxpayers
4 coming in and paying. So, the indication is
5 that this is an effective tool. And we've
6 also had taxpayers that have paid in full
7 and taxpayers that have come into payment
8 agreements.

9 And I think it's -- I think it's
10 effective. And I think it's surprising to
11 taxpayers when they find out that there is a
12 lien against their non-Philadelphia property
13 for these delinquencies.

14 COUNCILMAN JONES: That's a good thing.
15 We've been talking about this for a couple
16 of years, President, and I'm glad to see we
17 are at least moving in that direction.

18 Predictive dollar system. How are we
19 doing on that? Or is that in?

20 MR. BRESLIN: Predictive outbound
21 calling?

22 COUNCILMAN JONES: Yes.

23 MR. BRESLIN: We have not pursued
24 outbound calling. Instead, we have been
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1 relying on collection agencies to
2 essentially do that work for us. We --
3 that's kind of a shift, I think, from our
4 initial collection strategy. But we made a
5 decision, at least at this point, not to
6 make the investment in equipment to do that
7 ourselves so that it was -- it was better
8 for us, more efficient for us, to use
9 collection agencies to do that.

10 COUNCILMAN JONES: So, let me ask you
11 this. Okay, shifting gears.

12 Who are our top three institutional
13 receivables? Such as PHA, do they owe us
14 money?

15 There were a couple of years where the
16 water bill was not paid and -- on government
17 properties, those kinds of potential
18 revenues were not paid. Do we -- are we
19 categorizing big institutions? And if so,
20 who are the top three big ticket?

21 MR. BRESLIN: We have looked at those
22 for water and tax, and are actually
23 investigating the receivables to determine
24 which receivables are owed and which ones
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1 are not and then initiating collection
2 action on the ones that are actually owed.
3 I don't have with me the top three, but we
4 can get that to you.

5 COUNCILMAN JONES: I want to ask you to
6 provide that to the Chair. A couple of
7 years back we were shocked to find out who
8 actually owed us money. And what was truly
9 ironic is they don't pay when it comes to
10 their money. And so we want -- we believe
11 turnabout is fair play. And before we go
12 seeking any other taxes, we should collect
13 the ones that are due us particularly from
14 people who can't run.

15 And so, I'd like to see that.

16 Thank you, Mr. President.

17 COUNCIL PRESIDENT CLARKE: Thank you,
18 Councilman.

19 Chair recognizes Councilwoman Reynolds
20 Brown.

21 COUNCILWOMAN REYNOLDS BROWN: Good
22 morning, and thank you very much.

23 MR. BRESLIN: Good morning.

24 COUNCILWOMAN REYNOLDS BROWN: If we can
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1 start off by the women on each side of your
2 table stating who they are and their role in
3 the department.

4 MS. WAXMAN: Hi. I'm Marisa Gorn
5 Waxman, First Deputy Revenue Commissioner.

6 MS. BETHEL: Good morning. I'm Michelle
7 Bethel. I'm the Deputy Revenue Commissioner
8 for the water side.

9 COUNCILWOMAN REYNOLDS BROWN: For the
10 water side.

11 MS. BETHEL: Yes.

12 COUNCILWOMAN REYNOLDS BROWN: I could
13 not hear clearly your response to
14 Councilwoman Bass' question regarding how
15 citizens can pay online.

16 Does Revenue charge a fee for those
17 citizens who desire to pay online?

18 MR. BRESLIN: No. Just recently, we
19 were able to get the fee waived. There is
20 no longer a fee for residents who want to
21 pay electronically through e-Check which is
22 a very easy and secure method of paying
23 electronically. So, that's totally free.

24 COUNCILWOMAN REYNOLDS BROWN: Okay.
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1 What about the Water Department?

2 MS. BETHEL: It's the same.

3 COUNCILWOMAN REYNOLDS BROWN: It's the
4 same now for the Water Department.

5 MS. BETHEL: Correct, yes.

6 COUNCILWOMAN REYNOLDS BROWN: There's
7 been a change.

8 MS. BETHEL: There's been a change, yes.

9 COUNCILWOMAN REYNOLDS BROWN: Since
10 Water came to testify?

11 MS. BETHEL: Yes. The e-Check went free
12 in April.

13 COUNCILWOMAN REYNOLDS BROWN: Okay. All
14 right. So, was that due to a new contractor
15 or to you all appealing to the contractor to
16 make it plain that if we want to move to be
17 a paperless society, they need to help us
18 get with the program?

19 MR. BRESLIN: Yeah. It's something we
20 were working on with the contractor for some
21 time.

22 COUNCILWOMAN REYNOLDS BROWN: I see.

23 MR. BRESLIN: And it just happened in
24 April.

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1 COUNCILWOMAN REYNOLDS BROWN: Who makes
2 decisions about contractors in Revenue --
3 about subcontractors in Revenue? Who makes
4 those decisions ultimately?

5 MR. BRESLIN: About the contractors?

6 COUNCILWOMAN REYNOLDS BROWN: About who
7 you hire to collect fees?

8 MR. BRESLIN: Well, the contract that
9 we're talking about, the electronic payments
10 is actually, I believe, an OIT contract.
11 But we participate in because it effects
12 Revenue in such a degree, we participate in
13 that jointly.

14 COUNCILWOMAN REYNOLDS BROWN: Pull the
15 mic a little closer, please.

16 MR. BRESLIN: Yes.

17 COUNCILWOMAN REYNOLDS BROWN: That means
18 that you are at the table. You participate
19 in the decision making process about who
20 ultimately secures those contracting
21 opportunities?

22 MR. BRESLIN: Revenues does, yes.

23 COUNCILWOMAN REYNOLDS BROWN: Okay.

24 ABC, tell me more about them.
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1 MR. BRESLIN: The media firm?

2 COUNCILWOMAN REYNOLDS BROWN: Yes.

3 MS. WAXMAN: So, AB&C is a firm that we
4 utilized for the EITC Project. They were
5 partnered with Community Marketing
6 Corporation which is an MBE firm to do the
7 community outreach portion. And AB&C did a
8 lot more of the, like, micro website and a
9 lot of the materials and things like that.

10 COUNCILWOMAN REYNOLDS BROWN: Are they
11 local?

12 MS. WAXMAN: So, they have an office in
13 Philadelphia.

14 COUNCILWOMAN REYNOLDS BROWN: Who is
15 they?

16 MS. WAXMAN: AB&C and CMC. Both firms
17 are local.

18 COUNCILWOMAN REYNOLDS BROWN: They have
19 an office in Philadelphia?

20 MS. WAXMAN: Correct. I believe AB&C is
21 over at 15th and Walnut. I forget where CMC
22 is, but we can certainly provide that to
23 you.

24 COUNCILWOMAN REYNOLDS BROWN: Okay.
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1 That will be helpful.

2 That's it for now, Council President.

3 Thank you.

4 COUNCIL PRESIDENT CLARKE: Thank you,
5 Councilwoman. One quick question.

6 I think maybe a couple years ago we
7 passed a law. Some people thought we didn't
8 need to actually enact the law, that we had
9 the authority, but we passed the law anyway.
10 Essentially, we were finding at the tail end
11 of the AVI program, we were finding that
12 there were a significant number of property
13 owners in the City of Philadelphia that had
14 minimal delinquencies, but they owned
15 properties outside of the City of
16 Philadelphia. And we authorized the ability
17 for the City to place a lien on all of their
18 portfolio.

19 Do you remember that?

20 MR. BRESLIN: Yes. That is the --

21 COUNCIL PRESIDENT CLARKE: We had a name
22 for it. I can't remember.

23 MR. BRESLIN: Yeah. Act 93 was the --
24 it's what we were talking about previously
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1 is where if you have a delinquency on a
2 property in Philadelphia but you own real
3 estate within the State of Pennsylvania,
4 other real estate within the state, we could
5 actually transfer that lien to that other
6 property.

7 COUNCIL PRESIDENT CLARKE: How are we
8 doing on that?

9 MR. BRESLIN: We're working -- that's
10 the one that we are piloting right now. We
11 have done it on a small number of properties
12 in two counties within Pennsylvania. The
13 results are very promising, and the plan is
14 for full implementation in Fiscal Year 17.

15 COUNCIL PRESIDENT CLARKE: Okay. Just
16 popped in my mind. Okay.

17 Can -- you say you are only -- we are
18 doing a pilot program now?

19 MR. BRESLIN: Right now we are finishing
20 up a pilot.

21 COUNCIL PRESIDENT CLARKE: How many --
22 how many property owners are we?

23 MR. BRESLIN: Memory is 62.

24 COUNCIL PRESIDENT CLARKE: Sixty-two?
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1 MR. BRESLIN: We did 62 properties so
2 far in two counties.

3 COUNCIL PRESIDENT CLARKE: Okay. All
4 right. Can you keep us abreast of that
5 because the whole notion was it was going to
6 incentivize them to pay their taxes. I
7 would like to see if that was successful.

8 MR. BRESLIN: Okay.

9 COUNCIL PRESIDENT CLARKE: If we go
10 outside of the state, we have to be subject
11 to the other lien holders within that
12 particular municipality or state.

13 Is that my understanding?

14 MR. BRESLIN: That I'm not sure.

15 COUNCIL PRESIDENT CLARKE: Or do we not
16 have the authority to go outside the state?

17 MR. PAIVA: Council President, with
18 respect to Act 93, even within Pennsylvania,
19 the lien that we have here in
20 Philadelphia --

21 COUNCIL PRESIDENT CLARKE: Right.

22 MR. PAIVA: -- when it's transferred
23 into the other jurisdictions, say a Bucks
24 County, it no longer is considered a lien.
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1 Instead it's considered a judgment.

2 COUNCIL PRESIDENT CLARKE: Okay.

3 MR. PAIVA: So, it will be behind Bucks
4 County's municipal liens.

5 COUNCIL PRESIDENT CLARKE: Right.

6 MR. PAIVA: And other judgments that are
7 ahead in time.

8 COUNCIL PRESIDENT CLARKE: Right.

9 MR. PAIVA: So basically, it acts as if
10 it was a judgment when it's transferred out
11 of Philadelphia into the suburban
12 jurisdiction.

13 COUNCIL PRESIDENT CLARKE: No. We
14 should be in line. The question is, what we
15 saw -- I know it was a small snapshot which
16 is what brought us to -- what brought it to
17 our attention that we were finding that
18 these people were paying their taxes in the
19 other counties and not paying them in
20 Philadelphia County because our collection
21 process was sorely lacking in terms of the
22 aggressive nature.

23 MR. PAIVA: Yeah. And how quickly we
24 brought things to sheriff sales, vis a vis,
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1 other jurisdictions. That has improved
2 greatly over the past few years.

3 COUNCIL PRESIDENT CLARKE: I'm getting
4 some of the calls. I know we are getting a
5 lot more aggressive.

6 MR. PAIVA: Right now what we are
7 seeing, this is in its infancy. There was
8 some delays with the modernization of the
9 liens with the courts. We are seeing around
10 10 percent collection rate right now. So
11 you put out a hundred liens, ten of them
12 will get paid in at least six months'
13 period. We will see as time goes on,
14 whether that 10 percent increases. But
15 that's been our initial observation so far.

16 COUNCIL PRESIDENT CLARKE: Okay. All
17 right. Thank you.

18 Chair recognizes Councilman Green.

19 COUNCILMAN GREEN: Thank you, Council
20 President. Wanted to follow up on some
21 questions that you had talked about in
22 reference to some other Councilmembers. And
23 I'm curious in reference to the coordination
24 and -- between your office and OPA and the
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1 CAMA System.

2 From testimony yesterday, my
3 understanding is that CAMA is going to
4 provide a lot of opportunities in reference
5 to going forward and doing a much better
6 process for assessment.

7 What's been your interaction with --
8 with OPA in reference to CAMA and better
9 coordination between departments?

10 MR. BRESLIN: Our Department and the
11 Office of OPA has regular meetings. There
12 is regular communication between the
13 departments. It's a standard meeting.
14 Happens, I believe, it's every two weeks.
15 Not meeting that I'm in, but I see the
16 staff. So, there's very good communication
17 between the departments. And I've
18 personally have conversations with Michael
19 Piper when issues come up. So, I would say
20 there's a really good communication between
21 the departments.

22 COUNCILMAN GREEN: Okay. One of the
23 questions I've been getting when I visit
24 various businesses around the City, the
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1 concern in reference to clearances where,
2 for example, you have a restaurant which has
3 a liquor license and they need certain type
4 of information provided for the liquor
5 license and they can't get clearance from
6 Revenue. And there's been other situations
7 like that where various business entities
8 are waiting on Revenue to get things cleared
9 up. I know Mayor Kenney coming into this
10 administration talked about making the City
11 more business friendly.

12 What steps are we taking to take various
13 steps to make it easier to do business in
14 the City of Philadelphia?

15 MR. BRESLIN: Okay. Specifically with
16 the tax clearance system, I was made aware
17 when I came on in January of the problems
18 that there have been some issues with delays
19 in tax clearances, so we are working with
20 that. We are looking into what's causing
21 those. And we will resolve that problem.

22 The goal always is with tax clearances,
23 is for that to be an expedited process.

24 What we want is when we issue a tax
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1 clearance certificate, that's a certificate
2 that the taxpayer can use indicating that
3 everything has been paid. But when we give
4 an indication to a taxpayer that they are
5 not compliant, then we give them a phone
6 number to call.

7 And the expectation is when they call
8 that phone number, someone in the tax
9 clearance unit will be able to tell them
10 exactly what deficiencies they have and what
11 they need to do to clear them up and
12 actually expedite that process. And to the
13 degree that that hasn't been happening, you
14 know, that would be troubling. And we will
15 see that that is not the case.

16 In a broader sense, we have -- and this
17 is brand new, I mean, just as of a week ago.
18 But I met with Harold Epps and heads of
19 other departments. And we've created a
20 cross-functional working group which is
21 going to actually break down into subgroups
22 into various categories. And with the goal
23 of making it easier for businesses to do
24 business with Philadelphia.

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1 So, that is in its infancy. But that is
2 just started and, you know, we are expecting
3 a lot of that. Even at the first meeting we
4 dove right -- it wasn't just a brainstorming
5 issue. But we dove right into some of the
6 issues and established some subgroups. I
7 think you will see some improvements come
8 out of that group.

9 COUNCILMAN GREEN: Along those lines,
10 for example, in my previous capacity of
11 working for Councilwoman Tasco, when we had
12 an issue that would come to our office --
13 and often when issues rise to Council office
14 like the district office, is because a
15 taxpayer got frustrated because they went to
16 this department and they said, well, go to
17 that department. They say, it's not our
18 issue, talk to Revenue. It's not Revenue
19 issue, it's L&I or some other department.

20 And so, by the time they get to the
21 District Council Office often or At-Large
22 Office, they have gone through what I call
23 sometimes, the wheel of unfortune of going
24 to the various departments.

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1 So for example, when I dealt with
2 constituent issues in Councilwoman Tasco's
3 Office, we often dealt with Lisa Walker in
4 Revenue who did an excellent job of helping
5 us expedite the issue and getting the issue
6 resolved.

7 From a business perspective, why can't
8 we create some type of specialized unit that
9 can help business owners to really pinpoint,
10 get to their -- get their issue addressed
11 quickly so that way they don't go through
12 the wheel of unfortune?

13 MR. BRESLIN: That's a -- that's an
14 excellent idea, and one that's been
15 presented to the Department before. And one
16 that we're -- we haven't counted out, but
17 we're just struggling with how to really
18 structure that office as in terms of whether
19 that be a taxpayer advocate, an ombudsman, a
20 problem resolution office. We have seen
21 those.

22 And just the concern is that we would
23 use existing -- if we did use existing staff
24 to do that, that would short staff us in our
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1 regular operations or that we wouldn't have
2 the ability to adequately staff that problem
3 resolution unit, so that would just lead to
4 more frustration. So my point -- I think
5 it's something that is, you know, still
6 under consideration. But it really needs to
7 be carefully constructed in order for it to
8 be effective. Otherwise, it will just lead
9 to more frustration on the part of
10 taxpayers. If we have a problem resolution
11 office where they are still having a problem
12 getting their problem resolved.

13 So, that's kind of a long answer to it.
14 But it's under consideration. We just have
15 to figure out how to really structure that.

16 COUNCILMAN GREEN: Okay. My time is up.
17 And I do have some additional questions, but
18 I guess my concern is, is there a process
19 for establishing an office or will we be
20 here next spring during the budget season
21 asking the same question?

22 MR. BRESLIN: Well, what we are trying
23 to do is trying to really resolve the
24 problems at the source and make that better.

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1 For an example, we have talked to L&I
2 about possibly embedding a Revenue employee
3 over in L&I at the front desk so that
4 taxpayer won't get sent -- have to go over
5 to Revenue to clear up a problem and then go
6 back. So, we're really looking at those
7 ways first to reduce the problems. And then
8 we would look at the Problem Resolution
9 Office.

10 So I'm not promising that this is --
11 that's something that's going to happen
12 quickly, that the Problem Resolution Office.
13 It's under consideration, but we really have
14 to be careful about how to structure that.

15 COUNCIL PRESIDENT CLARKE: Thank you,
16 Councilman. To follow up on the
17 Councilman's question, you know, your
18 department better than I do clearly. But I
19 don't think it's as difficult as you
20 indicate.

21 Because in the last Administration as
22 relates to developers and the development
23 generally in the City, I guess, Deputy Mayor
24 also Commerce Director, whatever
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1 Mr. Greenberger was, they created
2 unofficially a unit called the Developers
3 Services Unit that brought in all aspects of
4 departments that provided assistance with
5 planning. And it was unofficial. Where --
6 it was like a one-stop shop for developers
7 or people who wanted to build or people who
8 had interest about getting zoning and all
9 that all within one division.

10 And subsequently, we formalized that by
11 passing a charter change that created the
12 Office of Planning and Development. So with
13 respects to the Councilman's question, I
14 think if that's a priority of the
15 Administration that they can just create a
16 department creating the Office of Business
17 Services for traditional businesses and not
18 just developers or we can do a charter
19 change, I mean --

20 MR. BRESLIN: Yeah. I was referring to
21 actually structuring.

22 COUNCIL PRESIDENT CLARKE: We already
23 set a precedent on how you do that.

24 MR. BRESLIN: Understood. I was really
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1 referring to structuring it within the
2 Department of Revenue. The IRS has a
3 problem resolution office that was kind of
4 the model I was looking at. It's within --

5 COUNCIL PRESIDENT CLARKE: Okay.

6 MR. BRESLIN: They also have a taxpayer
7 advocate which is external, which may be
8 more what you're referring to. But I was
9 really looking for something for internal
10 with the way the IRS process works, if you
11 go through normal channels and you reach --

12 COUNCIL PRESIDENT CLARKE: I understand.
13 I'm saying it was --

14 MR. BRESLIN: You contact Problem
15 Resolution and their guarantee essentially
16 is that within 30 days, they will have that
17 problem resolved. And then they shepherd it
18 through the process. There is -- it's
19 twofold. One, you want to get the
20 taxpayer's problem resolved. But the other
21 side of it is to look where there was a
22 breakdown in the system and then try to fix
23 that so that that -- so another taxpayer
24 doesn't experience that same frustration and
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1 then thereby doesn't also need a Problem
2 Resolution Office.

3 COUNCIL PRESIDENT CLARKE: Okay. All
4 right. Well, I concur with the Councilman's
5 assessment. We hope we're not asking the
6 same question next spring during budget
7 hearings. Hopefully, you can get that done.
8 If you need any assistance from us, please
9 let us know.

10 MR. BRESLIN: Thank you.

11 COUNCIL PRESIDENT CLARKE: Thank you.

12 Chair recognizes, Councilwoman Bass.

13 COUNCILWOMAN BASS: Thank you,
14 Mr. President.

15 COUNCIL PRESIDENT CLARKE: You're
16 welcome.

17 COUNCILWOMAN BASS: Just a couple more
18 follow-up questions. Can you talk a little
19 bit about tax amnesty programs.

20 MR. BRESLIN: The City conducted a tax
21 amnesty program back in 2010.

22 COUNCILWOMAN BASS: 2010 was the last
23 time?

24 MR. BRESLIN: 2010. Yes. It was tax
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1 amnesty. I believe that program brought in
2 about \$73 million. Very successful in
3 terms, I think, of what it was designed to
4 do which was to fill a budget gap or to meet
5 a need for cash flow. But after post
6 amnesty in looking at the analysis, what we
7 realize is that the amnesty program really
8 just brought in money that would have come
9 in. So it just -- it kind of shifts.

10 And my concern with amnesty programs in
11 general is they tend to undermine
12 compliance. And we have made great strides
13 in tax compliance since our amnesty program.
14 One of the things that we stress during that
15 amnesty program was essentially that this
16 was the right time. Your last chance. We
17 haven't done one -- we had not done one for
18 about 20 years prior to that. And we really
19 stress that we were not going to do another
20 one.

21 And so, we did that for two reasons.
22 One, to optimize people taking advantage of
23 that amnesty program. But also to send a
24 message that unlike some other

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1 jurisdictions, we will not be doing
2 successful amnesties. Because what some
3 jurisdictions are falling into the trap of
4 is they run amnesties fairly frequently.
5 And then taxpayers come to expect amnesty
6 programs, it starts to undermine your
7 compliance effort. They don't pay because
8 they want to get the deal. And they're
9 waiting for the deal.

10 The other thing that we sensed during
11 amnesty was a level of frustrations from
12 taxpayers who pay because they feel as if
13 taxpayers who did not pay are being rewarded
14 for noncompliance. It's a very -- amnesties
15 are very tricky in terms of how they affect
16 compliance. But when a jurisdiction is
17 strapped for cash, sometimes they will rely
18 on an amnesty program.

19 COUNCILWOMAN BASS: I understand the
20 ideology behind it and the thought process
21 that says, you know, you sort of undermine
22 yourself in your collection. I do think
23 that there is some something to amnesty
24 programs. That they bring in revenue -- I

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1 know you said that you thought they bring in
2 money that was coming anyway. And I think
3 that they bring in money that was not
4 coming. Usually, if you're in -- if you're
5 trying to get amnesty, you have some level
6 of interest and penalty that is
7 unmanageable, difficult for you to see your
8 way out of that situation. And so if there
9 is amnesty, there is an opportunity to make
10 yourself right with the City of Philadelphia
11 because you can shed some of that.

12 And so, I don't think that it was money
13 that was necessarily coming in anyway.
14 Because if I can't figure out -- figure my
15 way out of the situation, you know, I'm just
16 kind of stuck here. But with amnesty, some
17 of the interest -- do you know how much of
18 the interest and penalty went away the last
19 time we did an amnesty program?

20 MR. BRESLIN: I believe we abated all of
21 the penalty and half of the interest. One
22 of the other challenges that we have with
23 amnesty is you essentially shut done
24 business for a period of time when you're
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1 ramping up. Taxpayers hear that there's
2 going to be an amnesty program, so they stop
3 paying in -- as they wait for the amnesty
4 program. And then it's highly -- it relies
5 heavily on technology. So having gone
6 through it, it's really hard to understand
7 before going through it. Our program was 54
8 days. From day one through media outreach,
9 encouraged people to come in early and take
10 advantage of it. But like taxes in general,
11 the majority of the taxpayers came in in the
12 last week to ten days.

13 It was a huge onslaught of checks. It's
14 very chaotic. Then there's a very long
15 cleanup period afterwards to get all of that
16 money applied. And during that period, you
17 really have no collection efforts because
18 you don't know who has paid, who hasn't paid
19 until you clean up all of that. So I'm
20 not -- I'm just saying --

21 COUNCILWOMAN BASS: It sounds like we
22 don't have the capacity to do amnesty, which
23 will bring in additional revenue. It sounds
24 like that's --

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1 MR. BRESLIN: Internally, we do not.
2 When we did the amnesty in 2010, we brought
3 in a vendor who did have the capacity to do
4 an amnesty.

5 COUNCILWOMAN BASS: Okay.

6 MR. BRESLIN: They had just done New
7 Jersey's amnesty which was usually
8 successful. One of the reasons we selected
9 a vendor.

10 COUNCILWOMAN BASS: So why do we have to
11 shut down if we can bring in a vendor?

12 MR. BRESLIN: Well, shut down may have
13 been the wrong word. It's just that there
14 is so much money that comes in during that
15 period. That it takes quite some time for
16 it to be processed, be reflected in our
17 system. During that time, we can't be out
18 doing any aggressive collections because we
19 don't know if the person had paid during the
20 amnesty. You have to wait until all that
21 money is processed. It does take some time.

22 COUNCILWOMAN BASS: There has got to be
23 a better way. There's got to be an easier
24 way for us to collect money in the City of
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1 Philadelphia. We have got to make it more
2 user friendly. I mean, we have a system
3 that's so antiquated, it's really
4 ridiculous. I'm not blaming you. You
5 didn't put the system into place. But we
6 are looking at you to help us fix it and to
7 make it a system that's going to work for
8 everyone. Right now it just doesn't.

9 It's a broken system. Even with the
10 improvements that you have made, and I thank
11 you for making those improvements, we still
12 have a very long way to go. And not just a
13 ways to go in terms of technology but also
14 our thought process about collecting money
15 in the City of Philadelphia and how
16 important that is. And that we can't send
17 people away. If folks come in and they have
18 a tax debt, you know, there really needs to
19 be someone that sits with them who
20 understands the situation, who does some
21 sort of analysis in terms of what this
22 person can pay and works it out. We have to
23 work these things out.

24 MR. BRESLIN: I agree with you there.
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1 There is a place where we can make immediate
2 change, so we are looking at that piece.

3 COUNCILWOMAN BASS: Okay.

4 MR. BRESLIN: Sitting down with the
5 taxpayers and being able to make it easier
6 to get into agreements and not turn people
7 way that come in wanting to pay. And I
8 think, you know, that we have some
9 technological advancements coming on now.
10 And another piece is we have a very
11 antiquated system.

12 Our TIPS system, which I'm sure you've
13 heard referred to, is very antiquated. It
14 presents us with great challenges. I
15 believe in Fiscal 17 there is going to be a
16 replacement study. So hopefully, we are
17 going to make some progress towards
18 replacing that system. And I think that
19 would go along way because most of these
20 modern systems make it easier for taxpayers
21 to pay their taxes and make it easier for
22 Revenue departments to collect.

23 COUNCILWOMAN BASS: Can I ask --

24 COUNCIL PRESIDENT CLARKE: Thank you.
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1 COUNCILWOMAN BASS: -- one quick
2 question, Mr. President?

3 COUNCIL PRESIDENT CLARKE: Sure.

4 COUNCILWOMAN BASS: If I were to walk
5 over to Municipal services right now and to
6 ask anyone who is waiting for help from
7 Revenue how would they rate the services
8 that they received, that they were getting
9 ready to receive or have received, how do
10 you think that person would respond?

11 MR. BRESLIN: It really depends on the
12 person. I will state that --

13 COUNCILWOMAN BASS: Overall. I know
14 everybody's got a different opinion.

15 MR. BRESLIN: I went through -- I did a
16 review of the surveys. And I was very
17 surprised, and maybe I shouldn't say that I
18 was surprised. But I was very surprised at
19 how much taxpayers expressed satisfaction
20 this year during tax season. We had a lot
21 of taxpayers. And we'll be happy to share
22 the information.

23 COUNCILWOMAN BASS: I would really like
24 to see that.

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1 MR. BRESLIN: But that's not to state
2 that there weren't taxpayers that were
3 highly distressed because of things that
4 took place. And so, we looked at all of
5 those and took those serious. We are
6 bringing those back to managers to look at
7 how we can improve the process and happen in
8 the future.

9 COUNCILWOMAN BASS: As you organize that
10 data, I think it would be helpful to share
11 it with City Council. Thank you.

12 Thank you, Mr. President.

13 COUNCIL PRESIDENT CLARKE: Thank you
14 Councilwoman.

15 Chair recognizes Councilman Henon.

16 COUNCILMAN HENON: Thank you, Council
17 President.

18 COUNCIL PRESIDENT CLARKE: Welcome.

19 COUNCILMAN HENON: Good afternoon. You
20 had mentioned in your testimony about
21 enhancing communication -- enhanced
22 communications.

23 MR. BRESLIN: Yes?

24 COUNCILMAN HENON: Enhanced
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1 communications in partnership with OIT. Is
2 this enhanced communications with taxpayers
3 or just other departments?

4 MR. BRESLIN: Both.

5 COUNCILMAN HENON: Both.

6 MR. BRESLIN: We are looking to do
7 outreach. we do a lot of outreach to
8 community organizations, to tax
9 professionals. We really try to get the
10 word out there about changes, what's going
11 on in the Revenue Department, tax changes.
12 This is all in an effort to increase
13 voluntary compliance. But we are also
14 looking to enhance communications with other
15 departments. So I mentioned OPA, L&I, OIT,
16 all those departments and others.

17 COUNCILMAN HENON: Can you work with OIT
18 to find ways to share your information and
19 to share, at least with other departments,
20 while you are still respecting and honoring
21 the confidentiality protectment of
22 information that's required?

23 MR. BRESLIN: That's our effort. If we
24 can share the information, we do.

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1 COUNCILMAN HENON: That's what we
2 struggle with.

3 MR. BRESLIN: Yeah. I understand. And
4 there's times where we look at the data and
5 look for a way that we can share the data
6 that won't violate confidentiality. Where
7 we -- where it becomes tough is when the
8 data being requested is in a form that
9 clearly violates confidentiality. And then
10 there's not much we can do.

11 But where we can aggregate data, and
12 that's useful, we will do that. Where there
13 is other ways, we are definitely open to
14 sharing data. We are not trying to horde
15 our data. We have to be very respectful of
16 confidentiality requirements, especially,
17 you know, we are using third party data. A
18 violation of confidentiality could
19 jeopardize our ability to get data from the
20 State of Pennsylvania, from the IRS. And we
21 are highly reliant on that data for our
22 collection efforts.

23 COUNCILMAN HENON: Okay. If somebody in
24 this body requests information, do you
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1 respond and let them know that it's
2 confidential or it just -- there is no
3 response?

4 MR. BRESLIN: We will respond and let
5 them know it's confidential. And we will
6 try to work with them in a way --

7 COUNCILMAN HENON: To try to find --

8 MR. BRESLIN: To find a way.

9 COUNCILMAN HENON: -- what we're looking
10 for without breaching confidentiality?

11 MR. BRESLIN: Absolutely.

12 COUNCILMAN HENON: When you put the
13 processes in place and you better
14 communicate with the general public and
15 other departments, would you be able to come
16 back -- is there a timeline for that? Do
17 you have a timeline for --

18 MR. BRESLIN: It's ongoing, so there's
19 not an exact timeline.

20 COUNCILMAN HENON: Maybe during the
21 summer if you can after this budget process,
22 would you be able to brief Council just on,
23 you know, individual basis on an office
24 basis.

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1 MR. BRESLIN: Sure.

2 COUNCILMAN HENON: You know, this way
3 the senior staff have -- you know, know what
4 we can request and what we can't.

5 MR. BRESLIN: We can do that.

6 COUNCILMAN HENON: We work and just want
7 to note for the record, we work pretty well
8 with Revenue. But we do run into over the
9 years, you know, some confidentiality.

10 MR. BRESLIN: And hopefully, the data
11 warehouse which will be going live February
12 of next year will also help us. That's
13 going to be a repository for a lot of data.
14 So some that's really hard for us to access
15 now will be easier. So, it's not always
16 confidentiality. Sometimes it's just the
17 information being requested, we don't have
18 readily available. And in order to dedicate
19 the resources, you know.

20 COUNCILMAN HENON: I think everybody
21 hopes that the data warehouse finally comes
22 online with that data sharing information.
23 Because I think it's that kind of public
24 information that, you know, we would like to
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1 share, right? And to utilize and to better,
2 you know, provide effective services, you
3 know, from our offices in conjunction
4 working with partners with you as a
5 department.

6 So, we saw an increase in the realty
7 transfer tax; is that correct?

8 MR. BRESLIN: Yes.

9 COUNCILMAN HENON: And is that from the
10 number of sales or higher value of sales?

11 MR. BRESLIN: I would think it's both.
12 It's increased sales and also that the
13 values of the properties are higher.

14 COUNCILMAN HENON: We will check with,
15 you know, OPA as well on that. The realty
16 transfer tax is paid at settlement; is that
17 correct?

18 MR. BRESLIN: Yes.

19 COUNCILMAN HENON: And at all private
20 settlements?

21 MR. BRESLIN: It should be paid, but
22 it's not always paid. There is
23 noncompliance even in real estate transfer
24 tax. So, we do have a compliance effort
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1 within Revenue where we review deeds and
2 transactions, especially large transactions
3 to see if they were claiming some type of an
4 exclusion from the realty transfer tax that
5 was not appropriate. And in that case, we
6 will assess it and then try -- put it into
7 our collection effort.

8 COUNCILMAN HENON: Does it automatically
9 become delinquent status or --

10 MR. BRESLIN: Yes.

11 COUNCILMAN HENON: -- just
12 noncompliance?

13 MR. BRESLIN: It would go into
14 delinquent status.

15 COUNCILMAN HENON: And your rate of
16 collections on that? It wasn't a question I
17 was going to ask. I'm just kind of rolling
18 with it as we're having the conversation.

19 MR. BRESLIN: We do have the compliance
20 rate. We have that on real estate transfer
21 tax. It would be a very high rate.

22 COUNCILMAN HENON: While you're looking
23 for that, are there any other City documents
24 at the table during settlements that you're
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1 aware of? Because I'm getting somewhere.

2 So, you have the transfer tax.

3 Are you aware of any other City of
4 Philadelphia documents that are at a
5 settlement?

6 MR. BRESLIN: I don't know the answer.

7 COUNCILMAN HENON: All right. So what
8 I'm trying to get to is, I think there's a
9 real opportunity for education there.
10 Education that at the moment of sale the
11 person may be a first time property owner or
12 a first time in the City, be a great
13 opportunity to remind people that they need
14 a renter's license and HIL or rental
15 license. If they get license and if there
16 are other certain expectations and
17 responsibilities that come with owning a
18 property in the City, think that would be a
19 perfect opportunity to do so.

20 And is there a way to partner with other
21 agencies to think this thing through? I
22 mean, think this out with L&I, this way we
23 can get some additional information out at
24 that moment at that time at settlement.

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1 MR. BRESLIN: That's a good idea. We
2 can definitely bring --

3 COUNCILMAN HENON: Something just to
4 want to throw out there. Especially when --

5 MR. BRESLIN: We can definitely
6 brainstorm around that. We also we had at
7 one time, we can revisit it. One time we
8 had partnered with, I think, the
9 Philadelphia Board of Realtors, too. So we
10 gave them, like, collateral information that
11 they can hand to taxpayers who essentially
12 put in the jacket when properties were going
13 for sale in Philadelphia, which just
14 explained a little bit about the taxes.

15 COUNCILMAN HENON: That would be great
16 especially when it comes to vacancy and
17 accountability for what the, you know,
18 education on what the law is. I mean, if
19 there's some other -- you know, I'm
20 interested in pursuing these kind of
21 conversations, you know, working with other
22 departments just to see if there are other
23 ways where we can deal with vacancy, blight
24 and/or responsibilities of a property owner
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1 and what's required from the City. This way
2 we don't have to -- it just, hopefully, even
3 if it increases our delinquency or
4 accountability by 10 percent or more, I
5 think that time at that moment folks will be
6 educated.

7 MR. BRESLIN: Yeah. And I think we've
8 made some advancements with title companies
9 to make it easier for them to identify
10 delinquencies, water and tax delinquencies,
11 so those are getting paid at settlement.
12 That's a great opportunity for us to
13 collect.

14 COUNCILMAN HENON: Great. Thank you.

15 COUNCIL PRESIDENT CLARKE: Thank you,
16 Councilman.

17 Chair recognizes Councilman Domb.

18 COUNCILMAN DOMB: Thank you, Council
19 President.

20 COUNCIL PRESIDENT CLARKE: Welcome.

21 COUNCILMAN DOMB: I have a few more
22 questions I wanted to ask. But I wanted to
23 mention first of all, I appreciate the first
24 four months of my term here, your
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1 cooperation. You guys have been great in
2 cooperating. Thank you very much for that.
3 I also want to thank you for the great job
4 on the EITC outreach you guys did this year.
5 The website and everything, that was great.

6 My question on that is, do we have any
7 kind of a statistic yet that compares 2014
8 to 2015 on the earned income tax credit on
9 how much was left? I know that in prior
10 years we left a hundred million.

11 Do we have any idea what we may have
12 left this year?

13 MR. BRESLIN: I think it's too early to
14 real tell how much was claimed. It takes
15 some time to get that kind of information
16 from the IRS. What we are encouraged by is
17 the volume of taxpayers we have had through
18 the free tax return sites. And we're hoping
19 that that's definitely going to make an
20 impact in that money that was left on the
21 table.

22 COUNCILMAN DOMB: I got to tell you. I
23 went to a lot of places to speak about it.
24 Every place I went, Revenue Department was
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1 there with the brochures, with the
2 information. It was great. Very good.

3 Couple other questions I wanted to ask.
4 I'm not sure you have the answer. I've been
5 told on delinquent taxes, 40 percent of the
6 delinquency is from people who don't live in
7 the City of Philadelphia. You have any kind
8 of data about that?

9 MR. BRESLIN: We do have some data on
10 that. We will look --

11 MS. WAXMAN: So for the real estate
12 taxes when you're going by mailing address,
13 about 6 percent of accounts and 5 percent of
14 the amount of money due is for properties
15 where the mailing address is outside of
16 Pennsylvania. For properties, and that's
17 about \$16.7 million including interest,
18 penalties, everything else.

19 And then for properties that are outside
20 of Philadelphia but within the state of
21 Pennsylvania, the mailing address of about
22 7 percent of properties that are delinquent
23 and 5 percent of the amount due. That's
24 about 17.4 million. Those properties where
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1 the mailing address is inside Philadelphia
2 or the property itself, that accounts for
3 88 percent of the delinquency and 90 percent
4 of the amount due.

5 COUNCILMAN DOMB: Do you have any
6 breakdown of what the delinquencies are
7 based on owner-occupied versus investor?

8 MS. WAXMAN: Yes. So, 92 percent of
9 homeowners are current on their real estate
10 taxes. The remaining 8 percent is 20 --
11 around 20,000 delinquent homeowners. And
12 so, that's 22 percent of all real estate
13 delinquencies. Those homeowners owe
14 \$97 million, and that's about 20 percent of
15 what's due.

16 COUNCILMAN DOMB: But of the
17 delinquency, what percentage are investors
18 versus, let's say, people that live in the
19 home themselves, owner-occupied.

20 MS. WAXMAN: So owner-occupied is 22
21 percent of the delinquent properties.

22 COUNCILMAN DOMB: The majority of
23 delinquencies, 78 percent, are investors?

24 MS. WAXMAN: Well, they may be
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1 businesses. We know homeowners, which is
2 basically do they have Homestead, are they
3 in LOOP, or were they a property that used
4 to be eligible for Homestead? But when you
5 no longer get a Homestead abatement, they
6 lost the Homestead.

7 COUNCILMAN DOMB: You basically, in
8 simple terms, one out of five delinquent
9 properties are owner-occupied?

10 MS. WAXMAN: Correct.

11 COUNCILMAN DOMB: And the other question
12 are the delinquent taxes about 336 or so in
13 real estate and the water/sewer 125, 150, do
14 we have an idea of the AVI value of those
15 properties?

16 MS. WAXMAN: The market value of the
17 property? We can -- that's something we can
18 get.

19 COUNCILMAN DOMB: Okay. Can you also
20 send me the figures or send it to the
21 Council President on the delinquency numbers
22 that you just cited, because those are
23 interesting to me all that information.

24 The AVI value is important because we
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1 will know our collectibility rate. If it's
2 \$5 billion against 500 million owed, we know
3 we are going to collect that. Especially
4 also on the commercial trash. Does the
5 value of the lienable assets depends on the
6 value of the assets we're lienning. I like
7 to know of the 32 million, what the values
8 are of that debt of that properties.

9 Question on fees. Last week President
10 of the Courts testified and I had a
11 question. I think the court budget is
12 roughly 150 to 160 million dollars. And I
13 was told that the State supplies like
14 60 million. The City of Philadelphia writes
15 a check for 56 million and the fees are
16 34 million. And when I questioned the last
17 time the fees were raised, it was 1984.
18 Okay. And I think inflation is about
19 140 percent since 1984. I think there was a
20 court order in the '90s that said the court
21 system has to be self sufficient, we
22 shouldn't be paying any money.

23 My question to Revenue is, there is fees
24 from the court system, Sheriff's Department,
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1 L&I. Do you monitor to make sure that those
2 fees are kept up to date and kept up with
3 inflation?

4 On the court system, for example, if it
5 was kept up for inflation, we are looking at
6 probably another 50 or 60 million dollars
7 that would take us out of funding the court
8 system.

9 MR. BRESLIN: Yeah. That's not
10 something that Revenue has looked at, so I'm
11 not sure where the response --

12 COUNCILMAN DOMB: Who would be
13 responsible for -- because it's Revenue.
14 Who is responsible for monitoring fees and
15 keeping them up to date?

16 MR. BRESLIN: I don't know. We can find
17 that out for you.

18 COUNCILMAN DOMB: Okay. Thanks. It's a
19 big area of money where we are talking about
20 needing money for pensions or schools or
21 whatever, we can close the gaps with that
22 kind of collection rate.

23 MR. BRESLIN: Okay.

24 COUNCILMAN DOMB: Thank you very much.
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1 MR. BRESLIN: You're welcome.

2 COUNCIL PRESIDENT CLARKE: Thank you,
3 Councilman.

4 Chair recognizes Councilman Jones.

5 COUNCILMAN JONES: Thank you.

6 Quick question. We passed a bill, an
7 ordinance that became law that talked about
8 the itemization of bills, particularly the
9 spirit of the legislation was for seniors
10 who often come in making payments on bills,
11 sometimes payment agreements. And they were
12 very unclear about what a dollar was being
13 applied to whether it was penalty, whether
14 it was interest. What were the different
15 categories. And that was some years ago.

16 And I wanted to know and I asked you
17 this one before, where we were on the
18 implementation of itemization of bills
19 within your department?

20 MR. BRESLIN: And I had indicated and I
21 said I was unsure, and I would get back to
22 you. I thought it may be connected to our
23 new cashiering system. And that is the
24 case. So, that system has been

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1 significantly delayed. And we are looking
2 at a Go Live of the basic system next month.
3 And then the -- because during that process
4 this legislation passed, that was an
5 enhancement to the system. So, that will
6 happen after next month's Go Live. I don't
7 know the exact time frame, but that is the
8 reason for the delay. It still is in the
9 plan and that will happen.

10 The -- in the meantime, what we have
11 been doing is the legislation says that for
12 any taxpayers who requests a detailed or
13 itemized receipt, the Department will
14 furnish it. We are doing that. Anyone who
15 contacts the department and says I want an
16 itemized receipt for my payment, they can
17 get that. They can get it in person. They
18 can email us, call us, and we will send them
19 that receipt.

20 The legislation also says that anyone
21 paying in person at the window will get one
22 automatically. That's the piece that we're
23 not doing. We do give them a receipt, but
24 it is not itemized. Anyone who at the
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1 window requests an itemized receipt, we will
2 have one sent to them. That's what we've
3 been doing as a stop gap.

4 And once the system goes live next
5 month, then we will start working on this
6 enhancement. I don't anticipate that to be
7 long, but I'm not a technology person. But
8 I can keep your office certainly apprised of
9 the progress.

10 COUNCILMAN JONES: So whenever we start
11 dealing with technology in the City of
12 Philadelphia, it reminds me of the phrase
13 "with all deliberate speed and
14 desegregation."

15 So, I'm pleased that we are moving in
16 the right direction. But why I think that's
17 important speaks to what Councilwoman Bass
18 talked about being user friendly. The
19 initiation of that bill and then law came
20 from people coming to my office, one in
21 particular lived on the 1700 block of P
22 Street. And she was a meticulous bill
23 payer. Not on the 15th but on the 1st, she
24 was putting in stamps, putting in that paper
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1 check and paying her bills. But she wanted
2 to know how it was being applied.

3 I think when we talk about user
4 friendly, I think when we talk about
5 particularly our senior citizens, we owe the
6 customer that at least if they are earnestly
7 trying to pay their bills, that at least
8 they should know this one went to the
9 principal, this one went to the interest,
10 and this one I'm paying penalty for.
11 Because they think every dollar applies to
12 the principal. That's in their minds.

13 So if we at least explain to them that
14 that is not the case, they have a clearer
15 understanding. You know, say -- Mom Sadie,
16 she want to know where her money is going,
17 right? I think that is an important part of
18 the process of being user friendly. And I
19 will -- I'm not going to do a callback, but
20 I need you to let us know when that goes
21 live.

22 MR. BRESLIN: We will. I think it's
23 also important to note that that was part --
24 that provision was part of legislation which
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1 changed our payment processing procedures.
2 So that, we no longer prorated payments
3 across principal, interest and penalty which
4 was very confusing to taxpayers. We
5 realized that. So, we made the switch so
6 that the priority for processing the payment
7 is to principal first. So, that made it
8 easier and maybe for people to understand
9 how their money was being applied.

10 COUNCILMAN JONES: Thank you so much.
11 And thank you, Mr. President.

12 COUNCIL PRESIDENT CLARKE: Thank you,
13 Councilman.

14 Chair recognizes Councilman Green.

15 COUNCILMAN GREEN: Thank you, Council
16 President. Councilwoman Parker was not able
17 to be here this morning, but she had some
18 questions. And I'm going to ask some
19 questions on her behalf.

20 For my understanding that we have a --
21 if a person has a delinquent realty tax,
22 they have a separate agreement. And if they
23 also have a delinquent water tax, that's
24 also a separate agreement. Is there any way
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1 for owner-occupied -- for owner-occupants,
2 if they have a delinquency on water or real
3 state, that those can be combined in one
4 payment or is that not feasible based on our
5 technology?

6 MR. BRESLIN: I think that's a
7 limitation of our technology since water and
8 tax are both in separate -- maintained in
9 separate systems. We need an agreement in
10 each of those systems.

11 COUNCILMAN GREEN: Okay. Over the past
12 couple years, have been changes in how we
13 have, you know, collected our delinquent
14 real estate taxes. As the result of
15 changes, have we have had increased
16 collections? Has there been a decrease in
17 the number of delinquent properties?

18 MR. BRESLIN: I know last year our
19 delinquent collection for real estate were
20 over a hundred million dollars for the first
21 time. So, I think we are definitely making
22 improvements in the collection of
23 delinquent. And we are anticipating
24 increased collection again for Fiscal Year
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1 17.

2 COUNCILMAN GREEN: Is there any steps
3 for -- from your research and that of -- do
4 you identify people who have been delinquent
5 first time and doing any type of initiative
6 to address first time delinquencies?

7 MR. BRESLIN: Yes. There's a couple
8 opportunities for first time delinquents.
9 One of the things that we have started is
10 for our real estate tax delinquents, first
11 time delinquents, we get a notice out to
12 them earlier. We get them in with
13 collection agency earlier. And then before
14 they actually become delinquent, so this is
15 somebody who misses the March 31 deadline
16 for real estate taxes. We start immediately
17 making contact with those people to try to
18 get that payment in.

19 And in November, before that is actually
20 going to become delinquent in January and
21 there will be additional charges and lien
22 fees, legal fees, we send them a notice
23 telling them exactly what, you know, the
24 ramifications of not paying are to encourage
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1 them to get that payment in before January.

2 And that's been a successful process.

3 COUNCILMAN GREEN: And with this
4 process, has there been increase or decrease
5 in first-time delinquents?

6 MR. BRESLIN: Those numbers are going
7 down. The first time delinquency numbers
8 are decreasing.

9 COUNCILMAN GREEN: Okay. There's also
10 been an increase in the number of sheriff
11 sale petitions filed since 2013. Has this
12 increase significantly impacted the
13 collections?

14 MR. BRESLIN: Yes. I think that is also
15 a factor this is improving our delinquent
16 collections. We're getting more -- more
17 properties listed for sale. And obviously,
18 the goal there is not necessarily to take
19 the property to sale but to, you know,
20 encourage payment. And we're seeing that
21 happening. And that's influencing the
22 improvements in delinquent collections.

23 COUNCILMAN GREEN: And do you have
24 access to data in reference to, for example,
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1 the average number of properties sold at
2 sheriff sale for nonpayment real estate
3 taxes?

4 MR. BRESLIN: We do.

5 COUNCILMAN GREEN: What is the average
6 number that you estimate are owner-occupied?

7 MR. BRESLIN: Let me see if we have that
8 with us today.

9 COUNCILMAN GREEN: As well as what's the
10 average that are sold for nonpayment real
11 estate taxes?

12 MR. BRESLIN: We are averaging about 300
13 properties a month sold. I don't know what
14 percentage of those would be owner-occupied.
15 I know that it would be -- our best estimate
16 is 12 percent -- not 12. I'm sorry. Best
17 estimate is 4 percent owner-occupied.

18 COUNCILMAN GREEN: Okay. So, also want
19 to ask some questions in reference to
20 partial payments for a tax delinquency. My
21 understanding that under -- in the
22 Philadelphia Code under Section 19-905 that
23 payments are generally applied to the
24 principal first. However, when you have a
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1 person paying for multiple tax years, are
2 they paying -- how does that work? Are they
3 paying for the principal in multiple tax
4 years first, or are you doing the principal
5 interest for the more recent tax year then
6 you going to the principal for the next year
7 beyond that?

8 MR. BRESLIN: I believe that it's
9 principal first for all tax years, but I
10 will get back to you if that's not correct.

11 COUNCILMAN GREEN: And so, you basically
12 extinguishing if a person has multiple years
13 of delinquency, you are extinguishing all
14 the principal first and then interest and
15 penalties?

16 MR. BRESLIN: I believe that's the case.

17 COUNCILMAN GREEN: Okay. Thank you,
18 Mr. President. I have a few more questions,
19 but I will wait till my next turn.

20 COUNCIL PRESIDENT CLARKE: Well, we only
21 have tee'd up Councilman Domb. And we also
22 have BRT before recess, so we got to kind
23 of --

24 COUNCILMAN GREEN: I'll be quick.

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1 COUNCIL PRESIDENT CLARKE: Why don't
2 you -- if you can quickly finish your line
3 of questions.

4 COUNCILMAN GREEN: Okay. I want to go
5 through the lien sale process over the past
6 twelve months.

7 Are partial payments made towards those
8 sole liens also applied to the principal
9 first the same as required for unassigned
10 city liens?

11 MR. MUNIZ: I'm sorry. Could you repeat
12 the question?

13 COUNCILMAN GREEN: The question, are
14 partial payments made toward those sole
15 liens also applied to the principal first?
16 Let's say it was required for unassigned
17 City liens.

18 MR. MUNIZ: Yes. Yes. In many where
19 the liens were sold, the debt, the entire
20 amount of debt are sold. Are referring to
21 the payment for the taxpayers?

22 COUNCILMAN GREEN: Right.

23 MR. MUNIZ: The same rules for payment
24 applications would apply. Would be paid
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1 from the oldest to the newest year. And you
2 pay down principal until you exhaust all the
3 money you have.

4 COUNCILMAN GREEN: For lease for
5 unoccupied residential properties, are lien
6 purchases required to offer owner-occupant
7 payment agreements to owner-occupants the
8 same as required for unassigned City liens?

9 MR. MUNIZ: Yes. Before I answer that,
10 let me just state my name for the record.
11 Deputy Commissioner Marco A. Muniz for
12 Collections.

13 Your question was relating to what would
14 happen for the person that acquired the
15 liens. What happen is when the liens are
16 sold, the purchaser of the liens -- I'm
17 sorry, basically steps into the shoes of the
18 City so that they have every right that we
19 would have with respect and every tool that
20 would be available for us including
21 foreclosure sale. They also have all the
22 responsibilities.

23 And more importantly, the property owner
24 is not affected by the sale. They retain
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1 all of the rights.

2 COUNCILMAN GREEN: Are there any
3 properties that are still subject to liens
4 that were sold in previous lien sales?

5 MR. MUNIZ: One of the things that we
6 did with this, we excluded any properties
7 that were part of the 1997. We excluded all
8 of those.

9 COUNCILMAN GREEN: Okay. And what has
10 happened to the City tax against those, I
11 think, like 6,500 properties that were sold?

12 MR. MUNIZ: I'm sorry. Can you repeat
13 that?

14 COUNCILMAN GREEN: What has happened to
15 the City taxes against those 6,500
16 properties since that 1997 sale?

17 MR. MUNIZ: The City taxes?

18 COUNCILMAN GREEN: Uh-huh.

19 MR. MUNIZ: One of the rules that what
20 happens is when the liens were sold, all of
21 those years -- any payment that comes in is
22 applied first to those years. If you have a
23 scenarios where the person has paid all of
24 that and there are some accounts where that
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1 has happened, where those liens have been
2 paid, any subsequent year after that, the
3 City -- any payment that comes in the City
4 applies it to the years it has retained.

5 COUNCILMAN GREEN: Okay.

6 MR. MUNIZ: Does that answer your
7 question?

8 COUNCILMAN GREEN: Uh-huh. Yes, thank
9 you.

10 COUNCIL PRESIDENT CLARKE: Council you
11 good?

12 COUNCILMAN GREEN: Yes.

13 COUNCIL PRESIDENT CLARKE: Thank you.

14 Chair recognizes Councilman Domb.

15 COUNCILMAN DOMB: Thank you, Council
16 President. I have six or seven quickees if
17 there is such a thing.

18 I just want to comment on the lien sale
19 following up with Councilman Green. I
20 thought the lien sales for pretty successful
21 I thought that there were three steps in the
22 process, correct me if I'm wrong. The first
23 step is the notice step. The second step is
24 to make a deal or program plan of paying.

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1 And then third step is to actually sell the
2 lien.

3 And my recollection on the two sales
4 of -- we noticed, we got like 50 to 55
5 percent of the people that came forward and
6 paid. And then I think we had a lot of
7 people come into payment plans. I think the
8 only area where we didn't do so well was in
9 our requirements of actually buying a lien.
10 I think we set the bar pretty high. That
11 that might be an area we want to look at if
12 we do this again.

13 I think overall it was a huge success.
14 And I don't think the Revenue Department got
15 enough credit for what they accomplished in
16 that sale. I thought it was a very good
17 sale. I just want to just put that on the
18 record.

19 Here's my quick questions. I read about
20 it in the paper, mailroom. And I know the
21 Controller loves the mailroom. And my
22 question is, do you guys have that under
23 control?

24 MR. BRESLIN: Yes. We made great
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1 improvements in the mailroom since we became
2 aware of the problems. We still have work
3 ahead of us, so we're not stopping here. We
4 have put a database in place so we can track
5 the mail. We are getting reports. We have
6 significant managerial oversight. We
7 reduced overtime. We're looking in -- we
8 have brought in additional staff so we
9 filled some vacancies.

10 We plan to increase security measures in
11 the fiscal year. We are also bringing in --
12 we have been talking to and going to
13 continue to talk to experts in the mail
14 industry to find efficiencies within that
15 mailroom.

16 COUNCILMAN DOMB: Okay. On that line,
17 right now I think when we have customers
18 that own more than 20, 40, 50, a hundred
19 properties, when we send out water bills and
20 taxes, we send out a hundred water bills to
21 a hundred bills of the same location.

22 Is there any way to consolidate that
23 type of effort?

24 MR. BRESLIN: We are looking into that.
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1 That's one of the things that kind of came
2 out of this whole looking into the mailroom
3 operation. We haven't come up with a
4 solution yet. But that is something we are
5 looking at, how to do consolidated mailings.

6 COUNCILMAN DOMB: The other one, of
7 course, is to make sure we talk about water,
8 sewer and real estate tax bills. Look to
9 automating the billing process for that.

10 MR. BRESLIN: Yes. We are actively
11 pursuing e-Billing. And that is something
12 that we are hoping to have active in the
13 early part of next fiscal year.

14 COUNCILMAN DOMB: Okay. Great. The
15 implementation of the data warehouse and the
16 case management system, do you have any idea
17 when that's going to take place? The
18 timeline?

19 MR. BRESLIN: The Go Live for the case
20 management data warehouse is scheduled for
21 February of next year.

22 COUNCILMAN DOMB: Next year. The
23 investment, do we have any idea -- the
24 investment we made, what the return will be
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1 on that investment?

2 MS. WAXMAN: So, one of the innovative
3 features of the data warehouse and case
4 management system is it's actually a
5 benefits-based contract. Which means no
6 matter how big a boon doggle it can be,
7 there's no way that the vendor gets paid
8 unless we actually generate more money.
9 Basically, the cost of the system is about
10 \$7.5 million.

11 But the way they get paid is 25 cents
12 out of each additional dollar we collect up
13 until that 7.5. They can't go beyond it, so
14 they won't see any upside. But if the
15 system fails to perform, they won't get any
16 of that revenue that the system costs.

17 COUNCILMAN DOMB: That's good. I have
18 to take a minute here Council President.
19 Marisa's grandfather is in the audience
20 here. He's got to be very prod of his
21 granddaughter here today.

22 It's a great answer.

23 (Applause)

24 Can I also get from you, not now but in
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1 writing in the next couple of weeks, the
2 taxes we billed in 1991 as a City, 1996 --
3 every year five years -- 2001, 2006 and 2011
4 just what we billed.

5 Last question. The Revenue Department
6 used to have a program that identified
7 people who received pensions from the City
8 and determined whether or not they were
9 delinquent, which is taxes that they owed
10 the City. Are we still doing that or we
11 stopped doing that?

12 MR. BRESLIN: We are still collecting.
13 So, we ran that several years ago. I'm
14 forgetting the exact year, but 2011 we ran
15 that project. And the identified
16 delinquents are continuing to pay out of
17 their pensions. We also check new employees
18 that come into the City at the time of
19 hiring, so we did.

20 It was a two-part process. We did it on
21 pensioners, and we also did it on employees.
22 The employees that were working here and
23 then all new employees that come in. And
24 then what we're planning to do is do both of
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1 those programs again in the next -- over the
2 next year.

3 COUNCILMAN DOMB: Are you allowed by law
4 to deduct if they owe us money from either
5 pensions or pay checks?

6 MR. BRESLIN: Revenue is not. That is a
7 program that we ran cooperatively with the
8 Controller's Office. The Controller's
9 Office does have the authority to do that,
10 so we would have to engage them again. And
11 hopefully, gain their cooperation to revisit
12 this. But it was a very successful program.

13 COUNCILMAN DOMB: You're planning on
14 doing that by the end of this year you
15 think?

16 MR. BRESLIN: The end of this -- what
17 year are you referring to? The end of the
18 calendar year or --

19 COUNCILMAN DOMB: Sixteen or want to say
20 the fiscal year?

21 MR. BRESLIN: No. This would be
22 probably something more likely early next
23 calendar year.

24 COUNCILMAN DOMB: Okay. Thank you.
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1 Thank you very much.

2 Thank you, Council President.

3 COUNCIL PRESIDENT CLARKE: Thank you,
4 Councilman. Thank you very much for your
5 testimony.

6 Next up we will have the Board of
7 Revision of Taxes.

8 - - -

9 (At this time, a brief break taken.)

10 - - -

11 (Next Board approaches Table.)

12 COUNCILMAN GREENLEE: Good afternoon.
13 The Council President will be back soon.
14 Since we are way behind in schedule, how
15 about if we get started.

16 Please identify yourself. Welcome
17 again.

18 MS. PAGAN: Carla Pagan, Executive
19 Director of Board of --

20 COUNCILMAN GREENLEE: Hold on one
21 second.

22 MS. PAGAN: Sure.

23 COUNCILMAN GREENLEE: Anyone that's
24 having conversation, please, can't hear.
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1 Thank you.

2 Sorry.

3 MS. PAGAN: Good afternoon, Council.
4 Carla Pagan, Executive Director of the Board
5 of Revision of Taxes.

6 COUNCILMAN GREENLEE: Good afternoon.

7 MS. PAGAN: I am here today with senior
8 staff. The Board of Revision of Taxes is
9 charged with the main function of hearing
10 appeal on real property assessment
11 evaluations and correcting inequities in
12 those values. The Board also renders
13 decisions on non pro tunc petitions and
14 unique nonprofit applications.

15 Our FY17 proposed budget is 11 percent
16 above FY16 current projections.
17 Pennsylvania state law requires the BRT to
18 dispose of appeals as promptly as possible.
19 And since the implementation of AVI, 2014
20 AVI, doing so has been as huge undertaking
21 and a great challenge. Two years after AVI,
22 I'm pleased to announce that we are -- we
23 have less than 1 percent of 2014 appeals
24 pending. We are 95 percent of the way
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1 through 2015 appeals. And we are halfway
2 through the 2016 appeal hearing season.

3 The other one item I'd like to highlight
4 is that you will have heard that the OPA is
5 implementing a new CAMA System. And we are
6 pleased to be part of that CAMA System as
7 well. That new system will include an
8 appeal module that we're excited to be a
9 part of. It will streamline our workflow
10 processes and improve communication between
11 the departments and taxpayers.

12 So, I'd like to open the floor to
13 questions.

14 COUNCILMAN GREENLEE: All right. Thank
15 you. Why don't we just go to the question.

16 Councilman Jones.

17 COUNCILMAN JONES: Thank you, Mr. Chair.

18 First of all, welcome. Good afternoon.
19 And the most telling part of your testimony
20 so far was that we survived it. Because it
21 was such a foreshadow of doom and, you know,
22 yes, it was painful. And for particular
23 neighborhoods, very painful. But we seem to
24 be stabilizing a bit.

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1 What my question is, is when we did it,
2 it was in an attempt to be revenue neutral.
3 We put aside some dollars for appeal. And
4 if I heard you correctly, we have not maxed
5 out on what was to be set aside for
6 readjustment and appeal.

7 MS. PAGAN: That's more of a Finance
8 question.

9 COUNCILMAN JONES: Okay. How many -- I
10 know there was a mass wave. How many in the
11 first year after AVI and then how many now?

12 MS. PAGAN: Of those appeals were
13 decisions rendered on?

14 COUNCILMAN JONES: Yes.

15 MS. PAGAN: So, appeals were due for
16 that AVI season in October of 2013. And we,
17 the Board, started those hearings in January
18 of 2014. So, probably around 30 to
19 40 percent were heard at the end of Calendar
20 Year 2014. The remaining in Calendar Year
21 2015.

22 So 2016, we have spent doing cleanup
23 accounts. Some of those larger commercial
24 properties that had a very extensive hearing
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1 testimonies, they were heard this year. And
2 then a few people that were getting LOOP
3 programs or Homesteads resolved, and then
4 they had their appeal hearing.

5 COUNCILMAN JONES: So of the hearings
6 that you had, how many -- I don't know how
7 you classify your findings. How many
8 appeals were granted versus found to be
9 baseless?

10 MS. PAGAN: Of all the hearings that
11 have been scheduled and decisions rendered,
12 probably -- about 50 percent ended up being
13 settled with OPA where the Board made no
14 decision on those cases. And then of the
15 50 percent that were heard by the Board,
16 it's almost split down the middle of amount
17 that were reduced, the market value were
18 reduced and the market value denied or
19 remained as is.

20 COUNCILMAN JONES: So, 75 percent had a
21 amicable solution. So you said 50 percent
22 that had a settlement, so somebody had to
23 agree.

24 MS. PAGAN: Yes.
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1 COUNCILMAN JONES: Then of the ones
2 left, another 50 percent of them there was
3 some reduction?

4 MS. PAGAN: Yes.

5 COUNCILMAN JONES: Okay. I guess that's
6 all my questions, sir, Mr. Chairman. That's
7 it.

8 COUNCILMAN GREENLEE: Thank you, sir.

9 COUNCILMAN JONES: Before the bell.

10 COUNCILMAN GREENLEE: That's right.
11 Okay. We will note that for the record.

12 Councilman Domb, please.

13 COUNCILMAN DOMB: Thank you,
14 Mr. Chairman.

15 Good afternoon.

16 MS. PAGAN: Good afternoon.

17 COUNCILMAN DOMB: The appeals from AVI
18 you said less than 1 percent are remaining?

19 MS. PAGAN: Yes.

20 COUNCILMAN DOMB: I was told back in
21 December that all those appeals should have
22 been resolved by the end of January. Do you
23 know how many roughly is the number of
24 appeals remaining?

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1 MS. PAGAN: Three, actually.

2 COUNCILMAN DOMB: Three?

3 MS. PAGAN: Three 2014 appeals probably
4 remain. Obviously, some of those are coming
5 back from the courts. So for example, if
6 someone had their 2014 appeal heard one year
7 ago, they were not satisfied. They could
8 have gone through the Court of Common Pleas
9 to appeal the Board's decision. We are
10 starting to hear those 2014 appeals now.

11 COUNCILMAN DOMB: You just have three
12 left?

13 MS. PAGAN: Three.

14 COUNCILMAN DOMB: That's pretty good.

15 MS. PAGAN: We're darn happy about it.

16 COUNCILMAN DOMB: That's good. And the
17 other question in your testimony, you talk
18 about the real estate market value appeals.
19 You give off the numbers. Are you allowed
20 to give us the dollar values involved so we
21 understand the impact?

22 MS. PAGAN: The BRT does not typically
23 report on the dollar value. Usually, that
24 is trickled through the OPA and the
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1 Department of Finance.

2 COUNCILMAN DOMB: Is that something you
3 can put together? I know detail there is X
4 amount revised by the Board. I'd like to
5 know in dollar value --

6 MS. PAGAN: Yes.

7 COUNCILMAN DOMB: -- what was revised.

8 MS. PAGAN: Yes.

9 COUNCILMAN DOMB: And that would just be
10 helpful to understanding.

11 MS. PAGAN: Sure.

12 COUNCILMAN DOMB: The other question I
13 have for you is do you have the necessary
14 tools, the BRT? Here is what happens
15 because I come from the private sector.
16 Private people hire the best lawyers in the
17 City and the best real estate appraisers in
18 the City and they go into the BRT and they
19 have all the information and data which our
20 people don't have access to.

21 And have you seen that that's been a
22 problem in holding the values and making
23 sure that we don't get clobbered basically?

24 MS. PAGAN: We do have far less
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1 resources than those in the private sector.
2 I think the composition of our Board right
3 now, we are seven-member appeals board.
4 They come from a broad background. Some
5 attorneys, some appraisers. And they do
6 residential and commercial appraisals. And
7 then some have general real estate
8 backgrounds, so that's been very helpful.

9 If we did not have that diverse group,
10 we would have suffered greatly. The one
11 thing that we will get this coming fiscal
12 year that we did not have in the past is we
13 have money in our budget for a new
14 consultant that will provide additional
15 support with assistance valuing those higher
16 end properties.

17 COUNCILMAN DOMB: I would say you need
18 that support especially on these commercial
19 assessments that are pretty involved.

20 MS. PAGAN: Yes.

21 COUNCILMAN DOMB: The other question is,
22 if we had more uniformity at OPA, wouldn't
23 that make the appeal processes easier?

24 MS. PAGAN: Absolutely. Sure.
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1 COUNCILMAN DOMB: One of the comments
2 that I made was I thought that in general
3 land value, the IRS says the land values are
4 typically 20 percent of market. But we
5 start as land value as a basis of 20 percent
6 of the market value. And then maybe we said
7 for properties above five stories land value
8 is 10 percent. People at least have an idea
9 what the goal is. And you can adjust from
10 that level because, of course, properties
11 are right on the water are going to be more
12 valuable but properties not are going to be
13 less. But that's good basis where you can
14 start from.

15 If you put in place instead of those
16 types of rules of uniformity, wouldn't that
17 make this appeals process a lot more
18 streamlined, easier and less appeals filing?

19 MS. PAGAN: Sure. Although, most
20 appeals come in for overvaluation, there are
21 substantial number of appeals filed strictly
22 on nonuniformity.

23 COUNCILMAN DOMB: One other question.
24 How many appeals are filed are commercial
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1 versus residential?

2 MS. PAGAN: About 70 percent of them are
3 residential, 30 percent commercial.

4 COUNCILMAN DOMB: Do you have any idea
5 of the dollar value of the total appeals
6 filed and the breakdown for commercial
7 versus residential?

8 MS. PAGAN: I do, but I don't have that
9 number on it.

10 COUNCILMAN DOMB: Can you get that to
11 the Chair?

12 MS. PAGAN: Sure can.

13 COUNCILMAN DOMB: Thank you very much.

14 COUNCILMAN GREENLEE: Excuse me. Thank
15 you, Councilman.

16 Councilwoman Gym.

17 COUNCILWOMAN GYM: Hi. Good afternoon.
18 I wanted to ask a little bit if you can talk
19 a little bit about the delays around -- the
20 significant amount of delay around the AVI
21 appeals. I know you made reference to some
22 of them about how you only got started in
23 January 2014, but it took through the
24 conclusion of 2015.

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1 The consequence to the School District
2 of Philadelphia as a result of the delay in
3 the appeals was significant in the millions
4 of dollars at a time when state money wasn't
5 being delivered. Massive budget cuts were
6 happening to schools as a result. And there
7 was a number of different concerns that were
8 raised to the BRT about what could be
9 perceived as a sluggish process. Not a
10 clarity about the amount of time that was
11 spent, what the hours were for BRT
12 Commissioners.

13 Could you do that?

14 MS. PAGAN: Sure. Absolutely. And in
15 what you described, a heard a lot of over
16 this past year or two. So one --

17 COUNCILWOMAN GYM: Did you think that
18 was unfair?

19 MS. PAGAN: Sure. So January of the tax
20 year in question is the normal timeline that
21 we start hearing appeals. So for example,
22 right now we are receiving appeals for tax
23 year 2017. They're due October 3. And
24 we'll start those appeal hearings in
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1 January. That's the normal timeline. That
2 timeline allows people to get their FLR
3 decisions in. Ideally, their decision
4 rendered. If they're unsatisfied with that
5 decision, then to appeal with BRT. So,
6 January is a normal time to start.

7 The second part of that, from my
8 opinion, we seem to fall on deaf years.
9 24,000 are a lot of appeals. And before the
10 Board approached the AVI, the reassessment
11 year, we looked at other municipalities as
12 large as Philadelphia. And looked at how
13 they went through that large number of
14 appeals in a shorter period of time.

15 And what we found were that most of
16 those appeal process, number one, you don't
17 go before a full seven-member board. And
18 then two, they also allow the property owner
19 far less testimony. So in most townships,
20 you get 15 minutes to come in, make your
21 case and get out which works fine maybe if
22 your a homeowner and your property value is
23 \$50,000 or even \$200,000. But when you're
24 getting into those cases with substantial
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1 market value, you do need more time to hear
2 those cases.

3 COUNCILWOMAN GYM: And what percentage
4 of the 24,000 live appeals were homeowners
5 versus commercials?

6 MS. PAGAN: 70 percent.

7 COUNCILWOMAN GYM: 70 percent
8 homeowners?

9 MS. PAGAN: 70 percent were residential
10 accounts, yes.

11 COUNCILWOMAN GYM: And did you not --
12 did you require that all seven members of
13 the Board be present in order to hear these
14 appeals?

15 MS. PAGAN: For AVI, first time ever we
16 did not require all seven. You need four
17 board members to make a quorum. And as a
18 matter of fact, for several months during
19 the AVI hearing process, we split Board. We
20 had hearing sessions 9:30 a.m., 11:30 a.m.
21 and 1:00 or 1:30 p.m. And then split the
22 Board so we can hear several hundred cases
23 in a day versus 50 in one day.

24 COUNCILWOMAN GYM: Was that something
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1 you grew into, or is that something you
2 started right away in January 2014 knowing
3 how many appeals were pending?

4 MS. PAGAN: We didn't start it
5 immediately. If I can recall, that was
6 probably in the spring that we --

7 COUNCILWOMAN GYM: You were starting in
8 the spring. Because we were hearing in 2015
9 that the Board was still meeting as a large
10 body. Is that inaccurate?

11 MS. PAGAN: So, that's right. Let's
12 see. Maybe in summer of 2015. Boy, it's
13 hard for me to remember now.

14 COUNCILWOMAN GYM: So spring of 2014 is
15 14 months from summer of 2015. Would be it
16 2014 or 2015?

17 MS. PAGAN: What I can tell you matter
18 of factly is that we several months where we
19 had three sessions in one day and two
20 non-oral sessions during the week. And we
21 also had a period where we had two hearings
22 sessions in one day and then non-oral
23 appeals maybe three days a week.

24 So that varied through the hearing
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1 season. And that hearing season for AVI was
2 January of 2014 all the way through December
3 of 2015.

4 COUNCILWOMAN GYM: Were there periods
5 when the BRT took significant breaks in
6 hearing and the appeals more than a week or
7 five days that would go without hearing
8 cases?

9 MS. PAGAN: In August of 2015, there was
10 more than one week where we had -- we did
11 not have oral appeal hearings. All we had
12 were non-orals. Yeah. That's usually
13 August.

14 COUNCILWOMAN GYM: So, I don't think it
15 helps to rehash the past. I think that it
16 was well established by a number of members,
17 including myself when I was outside of City
18 Council, who raised direct concerns with the
19 BRT about the sluggish pace of the appeals.
20 As somebody who is currently on City
21 Council, I tremendously value the property
22 tax. I think it is the bread and butter of
23 school financing. It's the only amount of
24 money that basically School District kids
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1 don't have to beg, crawl and plead for.
2 Every other bit of money that comes into the
3 School District of Philadelphia we bleed
4 through our kids for that money. We
5 sacrifice a ton for it if we go outside the
6 process.

7 But if the BRT appeals process is slow,
8 is we are not adopting what our standard
9 practice is in other cities which includes
10 breaking it up and being able to hear
11 appeals, also allowing the, you know, for --
12 we should talk a little bit more about the
13 commercial appeals and allowing for the
14 School District to present attorneys or
15 requests subpoena request of those property
16 owners. We run the risk of severely
17 impacting not just City funding but also
18 School District funding at a time when we
19 can't really afford to not only even just
20 deal with it but significantly delay money.
21 I mean, cash flow with the School District
22 of Philadelphia is an important issue.

23 What assurances can you make going
24 forward that should we engage in all these
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1 appeals, that the BRT has a process in which
2 appeals are heard and resolved in an
3 extremely timely manner? I would be
4 interested in hearing what you think your
5 timeline could and should be for these
6 appeals processes and respond to that.

7 MS. PAGAN: So usually, we set our
8 hearing calendar based on anticipated number
9 of appeals, so it varies per year. Some
10 years we have 3,000 to 5,000 appeals. AVI
11 set a record number of appeals. I don't
12 think City of Philadelphia has seen that
13 quantity of appeal filings in more than 20
14 years if even so.

15 But I think, you know, there are
16 allowances in place, we have processes in
17 place to adjust our schedule accordingly.

18 COUNCILWOMAN GYM: Are you changing your
19 scheduling practices to accommodate for the
20 likely increase in the number of appeals?

21 I felt like City Council when out of its
22 way to ensure that all commissioners on the
23 BRT had salary parody. And including
24 bumping people up to a full significant
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1 salary.

2 MS. PAGAN: When you say change --

3 COUNCILWOMAN GYM: But I'd like to know,
4 like, has any practices substantively
5 changed for you to ensure that there's a
6 more timely delivery?

7 For example, can you guarantee the
8 appeals will be resolved, filed and resolved
9 within a certain 30, 45, 60-day process
10 timeline as opposed to neighbors and
11 residents and constituents of mine who
12 complained about going months without
13 hearing or waiting for appeal?

14 MS. PAGAN: So that guarantee 30, 60, 90
15 days, no. We cannot make that guarantee.

16 COUNCILWOMAN GYM: Well, is there a
17 timeline that you think is reasonable?

18 MS. PAGAN: There are some appeal cases,
19 just like City Council testimony's, where an
20 appeal hearing can take two minutes. And of
21 those type of appeals, you can hear hundreds
22 of those in one day. But those other type
23 of appeals case where hearing testimony may
24 take one hour. It's very complicated

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1 testimony, so maybe of those you hear five a
2 day.

3 So to say that we can schedule and hear
4 the appeals within 30 or 60 or days 90, it's
5 not likely. We do schedule those appeals
6 based on the number that are received and
7 based on anticipated length of time to hear
8 those cases.

9 COUNCILWOMAN GYM: I guess I'm just
10 wondering how it is that a resident who
11 files an appeal on their property tax could
12 wait 30 days or 17 months to get an appeal
13 heard before them before the BRT?

14 Is there any kind of a timeline that you
15 can guarantee that your appeal will be heard
16 within or reviewed within a particular
17 timeline and then resolved within another?

18 MS. PAGAN: Well, I will tell you our
19 appeal filing deadline is always the first
20 Monday of October. And then we start
21 hearings from those appeals in January of
22 the following calendar year. So everyone
23 that files on time is going to wait at least
24 90 days for an appeal decision no matter

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1 what. That's between October and then
2 January.

3 For example right now, we are in the
4 2016 appeal hearing season. So some of
5 those people that filed in October, had
6 decisions in January, some had them in
7 March, some of these people that are at the
8 tail end of that hearing calendar will get
9 hearing dates and decisions in September of
10 this year.

11 COUNCILWOMAN GYM: I understand that
12 you've established a outside minimum before
13 they hear from you. I'm asking you if you
14 can establish an outside maximum amount of
15 time before a situation is resolved? You
16 will not hear from us any less than three
17 months. I understand that.

18 But the question really isn't whether
19 people hear from you or what the minimum
20 amount of time they have to wait to hear
21 from you. It's the maximum amount of time
22 that they have to wait to get a case
23 resolved with you once the hearing is set.

24 And I think that that would be a fair
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1 request for a lot of residents. It's
2 necessary for City and School District --
3 City and School District to establish
4 funding and funding projections. The School
5 District of Philadelphia, for example, fell
6 below it's funding projections specifically
7 because the BRT wasn't able to finish its
8 appeals on time. And that's the situation
9 we're trying to avoid and trying to keep on
10 track for.

11 MS. PAGAN: So in an ideal world, in an
12 ideal hearing year, no property owner
13 whether residential or commercial office
14 building should wait more than one year to
15 have their appeal heard.

16 COUNCILWOMAN GYM: Thank you.

17 COUNCILMAN GREENLEE: Thank you.

18 Being no further questions, thank you
19 very much for coming. And this Committee
20 will stand in recess until 2:00 p.m.

21 Thank you.

22 - - -

23 (Committee of the Whole stood in recess.)

24 - - -

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1 (Next panel approaches Table.)

2 COUNCIL PRESIDENT CLARKE: We are going
3 to reconvene now. We will be doing
4 Mr. Dubow and the tax bills and anyone else
5 you choose to sit with you, sir.

6 MR. DUBOW: Thank you.

7 COUNCIL PRESIDENT CLARKE: Good
8 afternoon.

9 MR. DUBOW: Good afternoon, Council
10 President Clarke and Members of the
11 Committee. I'm Rob Dubow, Director of
12 Finance. I'm here to testify on Bills
13 160170 through 160176. I'm joined at the
14 table by Frank Breslin, Revenue Commissioner
15 and Anna Adams, Budget Director. While the
16 administration strongly recommends Council
17 approves each of the bills, my remarks will
18 be directed towards Bill 160176. That bill
19 will authorize the imposition of a 3 cents
20 per ounce tax on the distribution of sugary
21 drinks to provide revenues for key
22 initiatives with will promote education,
23 safety and economic opportunity for
24 Philadelphians. When fully implemented, the
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1 tax will generate over \$95 million annually.

2 During the course of this process,
3 several questions have been appropriately
4 been asked. Those questions include why did
5 the Administration choose a Sugary Drinks
6 Tax, how do we project the revenue the
7 Sugary Drinks Tax will generate, and is the
8 Sugary Drinks Tax a stable source of
9 revenue? I will address each of those
10 questions in this testimony.

11 First, why Sugary Drinks Tax? The
12 Administration determined early on that the
13 City's General Fund did not have the
14 resources to support three crucial
15 initiatives: PreK, Community Schools and
16 Rebuilding Community Infrastructure. Those
17 initiatives will combine to dramatically
18 improve children's education and safety as
19 well as improve both the short and long term
20 economic health of our neighborhoods. In
21 order to reap the benefits of these
22 initiatives, however, the City will have to
23 invest a substantial amount.

24 By the time the three programs are fully
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1 implemented, they will cost the General Fund
2 more than \$95 million annually. At the same
3 time, projected fund balances throughout the
4 plan are much lower than the amounts
5 recommended by the GFOA and projected to get
6 as low as under \$38 million. Fund balances
7 that low prevent the City from undertaking
8 major new initiatives within its existing
9 resources.

10 Several options for generating the
11 necessary revenue are not possible because
12 of preemption by the state. And others
13 would not generate the amount of revenue
14 needed to support the initiatives. Given
15 the City's current tax structure, it's plain
16 that no existing tax would be an appropriate
17 means of raising the recurring revenues
18 necessary to realized these initiatives.
19 The property tax has been increased four
20 times in the last five years, so we didn't
21 want to further increase the burden on
22 households and businesses.

23 Multiple studies and two commissions
24 determine that cutting wage and business
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1 taxes are essential to creating jobs. And
2 Philadelphia's already lagging behind the
3 nation in terms of job growth. We didn't
4 want to halt those reductions. The business
5 tax exemptions provide significant value to
6 small businesses. In fact, if the business
7 exemptions were eliminated, more than 65,000
8 businesses with \$100,000 or less in
9 Philadelphia revenues would return to the
10 tax roles.

11 While some have expressed concern about
12 the impact of a Sugary Drinks Tax on jobs
13 and small businesses, Wharton Economist
14 Robert Inman among others have found that
15 the soda tax would have far less adverse
16 economic impact than increasing the wage
17 property or gross receipts tax.

18 Other taxes were so small that increases
19 in them would have to be so substantial that
20 they would likely have dramatic negative
21 impact. Reviewing the possibilities, we
22 determined the Sugary Drink Tax of 3 cents
23 would generate enough revenue to support
24 expanded PreK, Community Schools and
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1 Rebuilding Community Infrastructure as well
2 as contribute a small amount to our pension
3 fund.

4 Leads to the second question which is,
5 how do we determine the amount of revenue
6 that the tax would generate? After
7 analyzing consumption data from the Rudd
8 Center at the University of Connecticut as
9 well as a result of over a dozen studies on
10 pricing sugary drinks, we projected a
11 95 million in annual revenue once the tax is
12 fully implemented. We do expect the
13 noncompliance rate to reduce over time as we
14 have allocated 1.8 million in Revenue
15 Department's budget specifically for tax
16 collection and auditing of this tax. We
17 believe our projections are conservative on
18 several accounts.

19 Our projections include an estimate of
20 noncompliance of 10 percent in the first
21 year with improvement over the five years.
22 Our projections also assume that the entire
23 tax will be passed onto the consumer, which
24 experts believe is unlikely given what we

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1 have seen in other areas where the tax has
2 been implemented.

3 That leads to the third question, which
4 is whether this is a stable source of
5 revenue. This is not the first time we have
6 taxed consumables in such a way it's likely
7 to reduce consumption. Both the Liquor by
8 the Drink Tax and Cigarette Tax ere
9 implemented to provide critical revenue for
10 the School District and both provided
11 necessary revenues.

12 Liquor by the Drink Tax, in fact, has
13 actually gone up over the last couple of
14 years. The Administration believes it's
15 critical to provide recurring funding for
16 preK, community schools and rebuilding
17 community infrastructure initiatives. We
18 also believe the Sugary Drink Tax is the
19 best vehicle for providing that revenue.

20 That concludes my testimony. And we'd
21 be happy to answer any questions you may
22 have.

23 COUNCIL PRESIDENT CLARKE: Thank you.
24 I'm sorry.

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1 Good afternoon. Getting this
2 information about Mr. Inman who you quote in
3 your testimony.

4 MR. DUBOW: Yes.

5 COUNCIL PRESIDENT CLARKE: So, I just
6 want to bring your attention to an interview
7 that he was doing. The Wharton professor of
8 business economics Robert Inman supports the
9 proposal. Said in the interview that even
10 though taxes is progressive, which has been
11 said, meaning that it takes a larger
12 percentage from low income people than high
13 income people, the benefits outweigh the
14 cost of its regressiveness. First off, the
15 benefits for the kids and adults in the long
16 run would be in the health gains from the
17 reduced consumption of sugary tax will help
18 to reduce obesity. I think we all agree on
19 that. The results of drinking less sugary
20 drinks, that is the country's healthcare
21 costs would also decline.

22 So, is that the basis for this tax or is
23 it for the sustained revenue stream
24 because --

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1 MR. DUBOW: The basis for this tax --

2 COUNCIL PRESIDENT CLARKE: Let me
3 finish. Let me finish.

4 Because your reference to the Liquor by
5 the Drink and the Cigarettes, first of all,
6 the Liquor by the Drink increase in revenue
7 is probably based on the significant number
8 of restaurants that it happened over a
9 period of time. And liquor is, you know,
10 individuals have a propensity, have
11 addiction issues, probably a little more
12 than sugar.

13 The Cigarette, I don't know what we have
14 to do to get people from smoking cigarettes.
15 Every imaginable document that's been out
16 there to talk about the challenges
17 associated with cigarettes. And I said even
18 when I voted for the tax, people are not
19 going to stop smoking cigarettes.

20 So Mr. Inman's issue about basically
21 saying that his support is based on making
22 people stop drinking sugar, is that your
23 perspective?

24 MR. DUBOW: Our perspective is that it
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1 generates revenue. And that primary
2 consideration is the revenue it generates
3 and the initiatives that it funds. We
4 wouldn't, obviously, not argue that it does
5 create health benefits. We think it does
6 and Health Commissioner is here and can talk
7 to that. But our primary motivation is the
8 revenue.

9 COUNCIL PRESIDENT CLARKE: Revenue. So
10 based on your reference to other revenue
11 streams and actually other taxes that were
12 imposed, the revenue stream continued
13 throughout the process over a period of
14 time. So, it's anticipated that this
15 revenue stream will continue?

16 MR. DUBOW: Yes.

17 COUNCIL PRESIDENT CLARKE: So, there
18 will not be a significant reduction in
19 consumption?

20 MR. DUBOW: So, we built in a projection
21 that there will be continuing small
22 reductions in consumption. But the major
23 reduction in consumption we project is in
24 the first year when the tax is implemented.

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1 COUNCIL PRESIDENT CLARKE: Okay. So --
2 but the other people will keep drinking it
3 forever.

4 MR. DUBOW: There will be people who
5 continue drinking, yes.

6 COUNCIL PRESIDENT CLARKE: And where
7 will they be? Where will those locations
8 likely to be where people will continue to
9 drink?

10 MR. DUBOW: I think that's one of the
11 things that we have talked about is that
12 this is a tax that people don't have to pay
13 if they don't buy it. So, people who choose
14 to continue purchasing it, would pay more.

15 COUNCIL PRESIDENT CLARKE: People will
16 continue to drink it.

17 MR. DUBOW: There will be people who
18 continue to drink it.

19 COUNCIL PRESIDENT CLARKE: I'll ask you
20 where will they likely -- where will the
21 likely purchases be?

22 MR. DUBOW: That will depend on the
23 choices that people make. Also probably
24 depend, you know, that's what choices people
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1 make about where they want to buy it.

2 COUNCIL PRESIDENT CLARKE: Where
3 geographically is the likelihood that people
4 will continue to drink?

5 MR. DUBOW: It looks like you have maps
6 where you want to show us.

7 COUNCIL PRESIDENT CLARKE: I asked this
8 question early on in the budget process.
9 People said that they didn't know. Okay.
10 So you know how I am? You say you don't
11 know, I am going to find out. I just want
12 an acknowledgement that the consumption will
13 primarily be in lower income neighborhoods.
14 I don't know why it's that difficult to say.

15 MR. DUBOW: Well, I think the
16 reduction --

17 COUNCIL PRESIDENT CLARKE: Be it
18 marketing or be it whatever.

19 MR. DUBOW: I mean, it's also true that
20 the reduction in consumption will be in low
21 income areas, too. And the benefit of that
22 reduction will also be in low income areas.

23 COUNCIL PRESIDENT CLARKE: Okay. All
24 right. I just wanted to get it on the
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1 record. So, you are agreeing that the
2 consumption will be in lower income
3 neighborhoods?

4 MR. DUBOW: Well, again, I'm going to go
5 back to what you said before. This is a tax
6 that no one has to pay.

7 COUNCIL PRESIDENT CLARKE: I'm not
8 asking you about people's choices,
9 Mr. Dubow. I'm asking you simple question.
10 Basically, your Health Commissioner came
11 here and answered. But for some reason, you
12 guys won't answer that question. I'm just
13 trying to understand why is that such a
14 difficult question to answer?

15 MR. DUBOW: Well, it goes back to what
16 we're saying. It depends on what choices
17 people make going forward.

18 COUNCIL PRESIDENT CLARKE: Okay. Where
19 are the current locations that there is a
20 significant amount of sugary drinks on sale?

21 MR. DUBOW: It looks like you have done
22 an analysis that kind of shows where it is.
23 That is what that map shows, I assume.

24 COUNCIL PRESIDENT CLARKE: It's the
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1 current, current inventory of stores are in
2 a particular neighborhood. Do you expect
3 them to somehow go to another area after the
4 implementation of the program?

5 MR. DUBOW: I don't know where they will
6 go. I know that there will be a big fall
7 off in consumption after this is
8 implemented. And it will probably be in the
9 areas where there is highest level of
10 consumption.

11 COUNCIL PRESIDENT CLARKE: Which is
12 where?

13 MR. DUBOW: Based on that map, you know,
14 if that map is accurate, you can kind of see
15 where it is there.

16 COUNCIL PRESIDENT CLARKE: Okay. All
17 right. I'm just giving you every
18 opportunity to acknowledge -- that's one
19 thing I've always said about you. I said a
20 lot, mostly positive. Mr. Dubow is really
21 good at budget hearings. He will rarely be
22 pigeon holed even when the facts are clearly
23 right before you.

24 You know, you might decide one day to be
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1 a politician because that's what we do.

2 MR. DUBOW: I don't think so.

3 (Laughter)

4 COUNCIL PRESIDENT CLARKE: You don't
5 want to do that?

6 MR. DUBOW: No. I've seen what
7 politicians have to go through. Don't want
8 to go through that.

9 COUNCIL PRESIDENT CLARKE: You've been
10 there. Where did you start under Street?

11 MR. DUBOW: Yeah.

12 COUNCIL PRESIDENT CLARKE: Nutter and --

13 MR. DUBOW: Up to my ankles in that.

14 COUNCIL PRESIDENT CLARKE: I'm feeling
15 you. I'm still trying to figure out what
16 the heck I'm doing. I understand. All
17 right.

18 (Laughter)

19 Let me get into one more, and then I
20 will give up the mic for the minute.

21 So we also -- this came up before.

22 Referenced in various testimonies, your

23 Health Commissioner again was continuing to

24 talk about Mexico as a reference. And would
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1 you acknowledge that that's not even close
2 to apples and apples, it's not even close to
3 apples and oranges. I would say it's closer
4 to apples and trees. I mean, Mexico is a
5 state -- it's a country, I'm sorry. It's a
6 country. People are not going to drive
7 across the border, particularly if Donald
8 Trump gets elected.

9 MR. DUBOW: They won't be able to come
10 back.

11 COUNCIL PRESIDENT CLARKE: Not to go
12 with the panel truck and pick up sodas as
13 indicated if, in fact, this happens.

14 Would you say that that particular
15 reference is really not appropriate?

16 MR. DUBOW: When we looked at studies,
17 we looked at studies and impact of changes
18 in cost. So, the two places where we've
19 seen the tax implemented are Mexico and
20 Berkley. But the analysis also is of the
21 impact of increased in sort of costs in kind
22 of the broader studies that we looked at.

23 COUNCIL PRESIDENT CLARKE: In Mexico?

24 MR. DUBOW: Well, now it was
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1 consumption -- the consumption analysis
2 based on what happens with prices was
3 broader than just that. But you're right in
4 terms of tax.

5 COUNCIL PRESIDENT CLARKE: Mexico keeps
6 getting referenced and Berkley is the other
7 one.

8 MR. DUBOW: Right. Those are the two
9 that we have.

10 COUNCIL PRESIDENT CLARKE: All right.
11 So, I'm wondering why would you use Mexico?

12 MR. DUBOW: Because it was a place where
13 they implemented the tax.

14 COUNCIL PRESIDENT CLARKE: But it's
15 different.

16 MR. DUBOW: Yeah. I mean, every place
17 is going to be different from here.

18 COUNCIL PRESIDENT CLARKE: It's the only
19 one you have to use basically?

20 MR. DUBOW: That and Berkley. And we
21 also looked at the impact of cost increases.
22 And that was wider than just those two.

23 COUNCIL PRESIDENT CLARKE: Right.
24 Berkley which is different?

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1 MR. DUBOW: Yes.

2 COUNCIL PRESIDENT CLARKE: Its
3 demographics, median household. Did Berkley
4 have a referendum.

5 MR. DUBOW: They did.

6 COUNCIL PRESIDENT CLARKE: So they voted
7 to enact the tax.

8 MR. DUBOW: Yes.

9 COUNCIL PRESIDENT CLARKE: That's a
10 little different from here, too.

11 MR. DUBOW: Correct.

12 COUNCIL PRESIDENT CLARKE: Where only 17
13 of us get to vote.

14 MR. DUBOW: Right.

15 COUNCIL PRESIDENT CLARKE: All right. I
16 am only bringing that because we continue to
17 hear these references of locations. We
18 always like to -- I know in years past, we
19 have all been in government for a while. We
20 try to find comparable cities. We usually
21 end up with the northeast -- north eastern
22 cities that are somewhat comparable.

23 All right. Okay. I'm going to give it
24 up for now. I will come back, sir.

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1 Chair recognizes Councilman Greenlee.

2 COUNCILMAN GREENLEE: Thank you,
3 Mr. President.

4 Good afternoon.

5 MR. DUBOW: Afternoon.

6 COUNCILMAN GREENLEE: I know that we've
7 talked about this before. I'm still, I
8 guess, slightly confused. One of the
9 statements you make is when you say that you
10 don't believe that this will be passed on or
11 a lot of it will be passed onto the
12 consumer, yet you factor in a 55 percent
13 dropoff in consumption. Now on the surface,
14 that seems contradictory. Help me
15 understand that.

16 MR. DUBOW: We wanted our projections to
17 be conservative, and we thought that was one
18 way to be conservative. We don't think it
19 will all be passed on. If it was, that
20 would be the impact.

21 COUNCILMAN GREENLEE: Okay. But your
22 factoring in that's a possibility. Let me
23 get into the whole issue of whether it's a
24 sales tax or not. I mean, again, I'm not a
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1 lawyer. I was going to ask the solicitor to
2 come forward too because I have a question
3 that related to him.

4 I guess I am trying to figure out if
5 there is at least a reasonable assumption at
6 least some of it's passed on to consumer
7 which would mean at the sale, aren't we
8 getting pretty close to a sales tax then?

9 MR. DUBOW: If that's the question, I am
10 going to ask the Solicitor to come up and
11 answer that.

12 COUNCILMAN GREENLEE: All right. Thank
13 you.

14 (Solicitor approaches Table.)

15 MR. TULANTE: Good afternoon. Sozi
16 Tulante, City Solicitor.

17 COUNCILMAN GREENLEE: Yes.

18 MR. TULANTE: Would you mind repeating
19 your question?

20 COUNCILMAN GREENLEE: I was going to --
21 I was going to ask about your particular
22 memorandum that you sent. I'm not going to
23 argue any legal cases here because I'm
24 not --

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1 MR. TULANTE: You can if you want.

2 Nobody will be having fun if you did.

3 COUNCILMAN GREENLEE: Right. Right. I
4 will say I'm not equipped to do that. But I
5 think I do understand this sentence.

6 You say first there is no -- when you
7 say that you don't think it's, what you call
8 it a sales tax, you say there is no City
9 intent that the tax will be borne by the
10 consumer. Okay. But then there is -- nor
11 is there any evidence that it will be borne
12 by the consumer, so that gets me back to a
13 question I asked Mr. Dubow.

14 Isn't the evidence or part of the
15 evidence that the Administration is
16 factoring in a considerable drop in
17 consumption? Because I would think the only
18 reason there would be that dramatic or could
19 be that dramatic a drop is because of the
20 price.

21 MR. TULANTE: Yeah. And I think I will
22 echo what Mr. Dubow said in terms of the 55
23 percent drop. That's an assumption that
24 they made for the purposes of determining
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1 the revenue. It doesn't impact legal
2 analysis with respect --

3 COUNCILMAN GREENLEE: Yeah. But --
4 okay. I'm sorry.

5 MR. TULANTE: With respect to legal
6 analysis, what we try to emphasize is that
7 under long settled Pennsylvania law, the
8 Supreme Court will look at two things. What
9 the incidence of the tax, so where is the
10 tax being imposed, what transaction; and
11 two, what is the measure of the tax.

12 And so with respect to that, I want to
13 sort of emphasize that the taxes being
14 imposed is on the transaction between the
15 distributor and the retailer. The -- when I
16 say there's no intent that it be passed on,
17 there's nothing in the legislation as
18 written that requires that the distributor
19 pass it onto the retailer and pass it onto
20 the consumer. If they choose to, that's
21 their choice. But it doesn't actually
22 change that into a sales tax.

23 If it did require that, that would be
24 different. They make a business decision.

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1 In other words, you don't determine whether
2 it's a sales tax based on what the
3 distributor does with it. So if one
4 distributor passes it on, it does become a
5 sales tax; and one doesn't, it's not a sales
6 tax. You have to look at the ordinance as a
7 whole. That's what we try to emphasize.

8 COUNCILMAN GREENLEE: I understand. It
9 just seems when you are making certain
10 assumptions that it's going to get passed
11 on, you are getting closer.

12 MR. TULANTE: I am not bound to
13 Mr. Dubow's assumptions.

14 MR. DUBOW: Luckily for him.

15 COUNCILMAN GREENLEE: That's a good move
16 on your part.

17 MR. TULANTE: And they are trying to be
18 conservative in determining.

19 COUNCILMAN GREENLEE: Okay.

20 MR. TULANTE: But that's an assumption
21 they make for revenue purposes. We are
22 certainly not going to argue that in court
23 if, you know, this were to go forward.

24 COUNCILMAN GREENLEE: But speaking about
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1 arguing in court, it's been made pretty
2 clear by the industry that if there's any
3 kind of soda tax, sugar-sweetened beverage
4 tax, they are going to go to court.

5 I guess, Mr. Dubow, this question is for
6 you. Obviously -- I guess either one of
7 you. If there is, we're not talking about
8 something that's going to be settled in a
9 week. That will probably go on whoever
10 loses at the first level will probably
11 appeal to the next level.

12 MR. TULANTE: That's right.

13 COUNCILMAN GREENLEE: The reason I said
14 maybe Mr. Dubow could answer this, what
15 happens in the meantime to the programs that
16 we are trying to fund with this?

17 MR. DUBOW: I think before I answer
18 that, would be helpful to talk about the
19 timeline.

20 MR. TULANTE: Yeah. We think what
21 will -- if you remember the legislation
22 doesn't go into effect until January 1,
23 2017. So assuming it passes and that it's
24 signed into law by the Mayor in July, we
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1 think any action will occur in those six
2 months. The first level, which is like in
3 the Court of Common Pleas, should go pretty
4 quickly. We are pretty confident that based
5 on the argument we set forth, that the City
6 will prevail. And then any appeal may take
7 some time.

8 But we think there will be no legal
9 impediment if we win in the Court of Common
10 Pleas for Mr. Dubow to enact whatever he
11 wants to do. That's his choice. But
12 legally, we would think there would be
13 no obstacle.

14 COUNCILMAN GREENLEE: But the Common
15 Pleas court is the first level.

16 MR. TULANTE: That's right. We think --

17 COUNCILMAN GREENLEE: Commonwealth and
18 Supreme, right?

19 MR. TULANTE: Exactly. And we think
20 that would happen pretty quickly. By
21 quickly I mean it could take a month, month
22 and a half. I think it's everyone's
23 interest to have that resolved both the
24 businesses and the City before January 1,
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1 2017. So that, you know, you know where you
2 stand.

3 COUNCILMAN GREENLEE: You think any
4 appeal level could be all settled by that
5 time?

6 MR. TULANTE: No, not appeal, but the
7 Court of Common Pleas. The appeals will --
8 I --

9 COUNCILMAN GREENLEE: I guess that's
10 where I'm going. You're saying the whole
11 thing, Commonwealth and Supreme, you think
12 could get done by January 1.

13 MR. TULANTE: No. I'm saying the Court
14 of Common Pleas, the trial level. And we
15 think there will be no injunction at that
16 point. Meaning, there will be no legal bar
17 for us to collect any taxes while the
18 pendency of the appeal.

19 COUNCILMAN GREENLEE: Okay.

20 MR. TULANTE: We don't want it to go too
21 quickly. We want the Court to get it right.
22 I think the beverage industry feels the same
23 way.

24 COUNCILMAN GREENLEE: I guess playing
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1 devil's advocate, though, what -- aren't you
2 taking a real calculated risk to start
3 collecting something that could get thrown
4 out in court?

5 MR. TULANTE: That's why I would advise
6 Mr. Dubow if we went into trial court, we
7 are likely to continue to prevail. That is
8 typically what occurs. I would advise him
9 that if we have the legal authority, he can
10 go ahead and do it. That's his decision
11 going forward.

12 COUNCILMAN GREENLEE: No, I got you.
13 You're saying most Common Pleas Court
14 decisions are upheld in appeal?

15 MR. TULANTE: Yeah. Particularly based
16 on the record that's made. And also based
17 on the analysis that we've done, we think we
18 would be able to prevail. We've examined
19 the arguments. We've done this for four or
20 five years. I've only been here four months
21 but I --

22 COUNCILMAN GREENLEE: I hear you.

23 MR. TULANTE: Sort of examined what we
24 have done.

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1 COUNCILMAN GREENLEE: In fairness, the
2 other side's been analyzing it.

3 MR. TULANTE: I know they have.

4 COUNCILMAN GREENLEE: All right.

5 COUNCIL PRESIDENT CLARKE: Real quick.
6 Isn't there a provision in the bill that if
7 litigated, the responsibility of the tax
8 falls onto the retailer?

9 MR. TULANTE: No. The way it's set up,
10 is there is an aspect of the bill that if a
11 licensed distributor -- if there's a court
12 of competence jurisdiction determines a
13 license distributor is not liable for the
14 tax, then and only then in that circumstance
15 will it fall to the retailer.

16 COUNCIL PRESIDENT CLARKE: That's what I
17 just asked you. I mean --

18 MR. TULANTE: Yeah. Yeah. I'm
19 trying -- in only very narrow circumstances.

20 COUNCIL PRESIDENT CLARKE: Okay. So my
21 question was -- sometimes me and you --

22 MR. TULANTE: We're trying to work it
23 out.

24 COUNCIL PRESIDENT CLARKE: Parry and
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1 thrust.

2 MR. TULANTE: We're trying to work it
3 out.

4 COUNCIL PRESIDENT CLARKE: It's all
5 good. It's all good. By the way, you're
6 doing a good job.

7 MR. TULANTE: Thank you.

8 COUNCIL PRESIDENT CLARKE: Is there a
9 provision in the bill that in the event that
10 there is litigation and there might be some
11 concerns about trying to enforce the tax, it
12 will then be the responsibility of the
13 retailer?

14 MR. TULANTE: Yeah. I just read it, if
15 you don't mind, because --

16 COUNCIL PRESIDENT CLARKE: That's fine.

17 MR. TULANTE: In the event the Court of
18 Common Pleas jurisdiction rules on a
19 decision from which no further appeals or
20 all appeals have been exhausted that a
21 licensed distributor is not liable to the
22 City for the tax with respect to any
23 transaction or class of transactions, then
24 the dealer which is a retailer to which a
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1 licensed distributor supplied the beverage
2 associated with transaction shall be liable
3 to the City for the tax.

4 COUNCIL PRESIDENT CLARKE: Okay.
5 That's -- we agree.

6 MR. TULANTE: Yeah.

7 COUNCIL PRESIDENT CLARKE: Okay. Thank
8 you. I'm sorry, Councilman, you done?

9 MR. TULANTE: Do I get to leave or do
10 you want me stay? I'm here, so if you want.

11 COUNCIL PRESIDENT CLARKE: Thank you.
12 Thank you, sir.

13 Chair recognizes Councilman Jones.

14 COUNCILMAN JONES: Thank you,
15 Mr. President.

16 Good afternoon.

17 MR. DUBOW: Good afternoon.

18 COUNCILMAN JONES: So, let me give
19 context to what I'm about to ask you. I ask
20 you a series of questions.

21 You may remember it was all over the
22 media, there was maybe eleven murders in the
23 City of Philadelphia about a month and a
24 half ago. If you narrow down where the
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1 murders were, it was probably eleven ZIP
2 codes it happened in. For me, and I learned
3 this from Councilman Reynolds Brown, mapping
4 is important. If you look at those eleven
5 ZIP codes, that's probably where the highest
6 impact of where you're talking about being
7 the corner stores being impacted, the Pepsi
8 not being able to be distributed in that
9 area.

10 I remember sitting at one of those
11 tables of one of those eleven victims. It
12 comes to my mind that there was a younger
13 brother of the victim sitting at a table.
14 And because of the hectic nature of what was
15 going on, they got him some fast food. I
16 think it might have been Kentucky Fried, two
17 piece and a biscuit. Along with his, I
18 don't even know if it was Pepsi or Coke. It
19 was a soda.

20 And I thought about this argument that's
21 been waged now about saving that little
22 man's Pepsi. But the problem I have, this
23 one-sided kind of debate about this, is that
24 when that kid gets up after he buries his
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1 brother, he's going to walk down the street
2 to a rec center that he can't go into. He's
3 going to not be able to join a baseball
4 team, football team, soccer club because we
5 don't have the facilities.

6 So, is there other ways to raise this
7 revenue to solve that? Because number one,
8 at the end of the day, we are going to solve
9 this issue. I'm going to tell you this,
10 that when I talk about maps, that same
11 eleven ZIP codes occupies about 80 percent
12 of the inmates on State Road. What they
13 have in common, lack of education. And as I
14 understand the Mayor's proposal, it starts
15 with preK. 20,000 people per proposed to be
16 on preK. I think we have 7,500 residents up
17 State Road. Just maybe had some of them got
18 a little preK, they might have been able to
19 read at the point of fourth grade so that
20 they didn't have to go that journey.

21 So as we start to look at this debate,
22 and I do not want to put anybody out of
23 business. I do not want to put some of the
24 good workers that work for them out of jobs.

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1 But I did not hear one person from the
2 beverage industry at any of those funerals
3 saying what the solutions would be. So as
4 we debate Coke versus Pepsi, three versus
5 two, one, I better hear an answer to that
6 question in my community.

7 So if we don't get it from there, where
8 are we getting it from? How much -- the
9 questions I have -- that was a statement.

10 How much in those eleven ZIP codes are
11 there increases in social service costs?

12 You don't know. If you know, I would
13 get up and walk away. If you know that
14 answer --

15 MR. DUBOW: 36 percent.

16 (Laughter)

17 COUNCILMAN JONES: My point is, the
18 correlation I want you to research.

19 MR. DUBOW: No, I understand. Yes.

20 COUNCILMAN JONES: From those eleven ZIP
21 codes, tell me how much more we pay in DHS?
22 Tell me how much it costs more to
23 incarcerate, I want to see.

24 MR. DUBOW: The serious answer is map
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1 after map, you look over the City's shows
2 the same concentration of things that your
3 talking about bad outcomes in those same ZIP
4 codes.

5 COUNCILMAN JONES: If you do that same
6 math, the diabetes map that convinced me to
7 go with menu labeling, they are going to
8 come from those same ZIP codes because there
9 are food deserts there now. If you go by
10 that same thing -- diabetes, kidney failure,
11 hypertension -- and all of those things are
12 concentrated in that same map.

13 So yeah, I'm for saving those jobs and
14 yeah, I'm for saving Pepsi and Coke. And
15 I'm damn sure for saving those kids. And
16 tell me how and how we pay for it.

17 Thank you, Mr. President.

18 COUNCIL PRESIDENT CLARKE: Thank you,
19 Councilman.

20 Chair recognizes Councilwoman Reynolds
21 Brown.

22 COUNCILWOMAN REYNOLDS BROWN: Thank you,
23 Mr. President.

24 Good afternoon Administration.
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1 MR. DUBOW: Good afternoon.

2 COUNCILWOMAN REYNOLDS-BROWN: First I
3 need clarity on a question that was raised
4 earlier. Should this measure become law?
5 Where will these dollars go?

6 Let me not ask the question -- answer
7 the question in asking it. A separate pot
8 or the General Fund?

9 MR. DUBOW: Into the General Fund. What
10 will it fund? PreK, Community Schools,
11 Rebuilding Community Infrastructure
12 investment in parks and libraries and rec
13 centers and a little bit into pensions.

14 COUNCILWOMAN REYNOLDS BROWN: That
15 entity and government which will be the
16 watch dog, if you will, or the police
17 officer for X-number of dollars being
18 collected because of this tax will be whom?

19 MR. DUBOW: That would be the Revenue
20 Department would be collecting the tax.

21 COUNCILWOMAN REYNOLDS-BROWN: Okay.
22 Early on in the budget hearings I had
23 requested -- and I know Councilwoman
24 Blackwell and I requested of the commission,
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1 possible alternative measures of getting to
2 this goal. And so with that said, did the
3 Administration ever consider -- I should
4 say, my office did some homework on
5 alternative measures.

6 And the question is, did the
7 Administration ever consider a beverage
8 container tax similar to the one implemented
9 by the City of Baltimore?

10 MR. DUBOW: We did take a look at that.
11 It didn't generate as much revenue. I don't
12 remember the exact number, but we did take a
13 look at that.

14 COUNCILWOMAN REYNOLDS BROWN: And
15 what -- let's go with the upside of that
16 idea. What pros did you, pluses did you
17 find in the homework done on that?

18 MR. DUBOW: When we looked at it and it
19 didn't generate enough revenue, we moved on.
20 We didn't look at anything beyond the
21 revenue because the revenue wasn't that big.

22 COUNCILWOMAN REYNOLDS BROWN: Okay. So,
23 let me say for the record why my office is
24 looking closely at this. This tax levied on
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1 distributors placed a 5-cent tax on
2 nonreusable beverage containers such as can
3 of soda, diet soda, takeaway bottles, cans
4 of beer, energy drinks, teas, water,
5 flavored water and carbonated beverages such
6 as Perrier.

7 In your research of best practices, how
8 much focus -- you just told me. Your team
9 did not look further because it didn't
10 generate the dollars required for this
11 measure.

12 MR. DUBOW: We can get you the numbers
13 that we calculated.

14 COUNCILWOMAN REYNOLDS BROWN: That would
15 be extremely helpful. Last question.

16 MR. DUBOW: Sorry, Councilwoman, it
17 would be important for us to see what you're
18 saying it's on just to make sure we're using
19 the same universe of containers.

20 COUNCILWOMAN REYNOLDS BROWN: Sure. If
21 the goal of any tax is to produce a
22 sustainable source of revenue and to be the
23 least regressive possible, would not a tax
24 that includes a broader base of products
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1 spread out amongst a wider universe of
2 consumers be more preferrable?

3 MR. DUBOW: So we still -- the question
4 is about the fall off. We saw the big fall
5 off in the first year. And then some small
6 fall off after that, but not a big fall off
7 annually after the first year.

8 COUNCILWOMAN REYNOLDS BROWN: For?

9 MR. DUBOW: For the Sugar-Sweetened
10 Beverage Tax.

11 COUNCILWOMAN REYNOLDS BROWN: Restate
12 that.

13 MR. DUBOW: So, our projection is that
14 there's a big fall off in the first year and
15 then relatively small fall offs in the years
16 after that. Part of your question was what
17 the fall off would be in future years.

18 COUNCILWOMAN REYNOLDS BROWN: So if that
19 be a possible outcome, how will we then be
20 able to fund the parks and rec and universal
21 preK going forward if you anticipate fall
22 off?

23 MR. DUBOW: We build that into our
24 projections. Even with that fall off, we
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1 hit the numbers in our projections.

2 COUNCILWOMAN REYNOLDS BROWN: I see. So
3 we would appreciate -- my office and members
4 that are on that team would appreciate the
5 numbers that you discovered in your
6 research.

7 MR. DUBOW: Yeah. It probably makes
8 sense for us to talk to whoever is
9 appropriate in your office to make sure that
10 we're talking about the same universe on the
11 container tax.

12 COUNCILWOMAN REYNOLDS BROWN: Okay. All
13 right then. Thank you, Mr. President.

14 COUNCIL PRESIDENT CLARKE: Thank you,
15 Councilwoman.

16 Councilwoman, we have a quorum. I
17 didn't have a chance to speak to all of the
18 members about what I'm getting ready to do.
19 I would like to offer an amendment to the
20 budget, reflects the language that was in
21 the transfer ordinance that I introduced
22 last Thursday. There were some issues in
23 the transfer ordinance that would ultimately
24 become a part of the budget. What I would
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1 like to do is go into the public meeting to
2 introduce but not vote on that amendment;
3 and offer that amendment as part of the
4 budget discussions.

5 You okay with Members. With that --
6 that amendment should have been circulated.
7 Basically, that amendment reflects the
8 \$2 million that was a part of the transfer
9 ordinance that would have increased that
10 number of employees in the -- what's the
11 name of that unit -- the Special Projects
12 Unit, that's the unit within the Department
13 of Recreation that does capital projects
14 throughout the departments. And my
15 understanding does a very good job. The
16 thought is if we can increase that number,
17 we would not only have an internal workforce
18 that can do capital projects, but also that
19 internal workforce would also reflect the
20 diversity of the City as does the City of
21 Philadelphia's workforce which was one of
22 the issues that was raised on a course of
23 these conversations.

24 And there's also -- good friend
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1 Councilman Jones just gave me the thumbs up.

2 There is also \$500,000 transfer
3 ordinance from Prisons to the Office of
4 Housing and Community Development, so we can
5 continue the proposal that allowed us to
6 hire returning citizens and had a very
7 successful event allowing PHS to hire those
8 individuals to give them second chances.
9 But more importantly, an actual job so we
10 can assure the second chance continues to
11 keep them out of the system.

12 With that, I would like to go into the
13 Public Meeting.

14 - - -

15 (At this time, Budget Hearing pauses to
16 allow for Public Meeting.)

17 - - -

18 And I would like to recognize Councilman
19 Reynolds Brown.

20 COUNCILWOMAN REYNOLDS BROWN: Thank you,
21 Mr. President.

22 I would like to offer amendments to the
23 Operating Budget on your behalf but will ask
24 for a vote -- I will not ask for a vote.

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1 Let me repeat that. We will not ask for a
2 vote on them at this time.

3 The purpose is to get them introduced
4 and make them a part of the record. I defer
5 to you to make any comments as you've
6 already done on the substance of the
7 amendments themselves, period.

8 COUNCIL PRESIDENT CLARKE: Thank you,
9 Councilwoman. Thank you.

10 Does everyone have copies of the
11 amendments? The description is I make my
12 comments. Already did that. We will now
13 recess the Public Hearing and go to the
14 Public Meeting. And the chair again
15 recognizes Councilwoman Reynolds Brown.

16 COUNCILWOMAN REYNOLDS BROWN: Thank you,
17 Mr. President.

18 I offer proposed amendments to Bill No.
19 160172 and request that no vote be taken at
20 them on this time.

21 (Duly seconded.)

22 COUNCIL PRESIDENT CLARKE: Thank you.

23 We will see that the stenographer gets a
24 copy of both amendments so that they may be
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1 made as a part of the record.

2 Thank you all for your support on that
3 very important measure at some point. We
4 will now go back into our public hearing.

5 - - -

6 (At this time, Return to Public Hearing.)

7 - - -

8 COUNCILWOMAN REYNOLDS BROWN: And
9 Mr. President, I actually had like two and a
10 half minutes left.

11 COUNCIL PRESIDENT CLARKE: Absolutely.
12 You know what, Councilwoman, my clock says
13 you have five minutes left.

14 COUNCILWOMAN REYNOLDS BROWN: Thank you
15 very much.

16 So we learned early on that Mexico and
17 Berkley were the test models, if you will,
18 of this measure. I learned and -- my staff
19 and I, never I. It's a we thing. My staff
20 and I learned later that Arkansas and West
21 Virginia also tried this, but are now in an
22 appeal process. So if our City Solicitor
23 could return to the witness table and help
24 us understand why you believe based on your
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1 opinion we would not end up in a similar
2 circumstance.

3 MR. TULANTE: Good afternoon,
4 Councilwoman Reynolds Brown.

5 COUNCILWOMAN REYNOLDS BROWN: Good
6 afternoon.

7 MR. TULANTE: I have to start by
8 pledging ignorance with respect to Arkansas
9 and, was it, West Virginia?

10 COUNCILWOMAN REYNOLDS BROWN: Yes.

11 MR. TULANTE: I am not aware of the
12 litigation or the outcome of that.

13 COUNCILWOMAN REYNOLDS BROWN: Okay.

14 MR. TULANTE: My opinion to you and to
15 this body is simply that based on the
16 analysis that we made, if there was
17 litigation, certainly at the Court of Common
18 Pleas level which is most important because
19 it will determine whether or not they first
20 instance, whether we can go forward even if
21 without appeals, that we think we would
22 prevail.

23 COUNCILWOMAN REYNOLDS BROWN: That you
24 what?

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1 MR. TULANTE: That we think we would
2 prevail. Now what I can do, I can look at
3 those two states and those two sorts of
4 litigation and analyze and come back to you.
5 I am happy to brief you because I want to
6 make sure you're fully comforted with my
7 opinion. I had not evaluated that.

8 COUNCILWOMAN REYNOLDS BROWN: No problem
9 at all. What I have learned is that looking
10 at other cities and/or states to see where
11 efforts or initiatives have been tested,
12 sometimes can inform --

13 MR. TULANTE: Absolutely.

14 COUNCILWOMAN REYNOLDS BROWN: -- us in
15 how what we should do and how we should do
16 it.

17 MR. TULANTE: What I have done is
18 reached out to Berkley and I talked to City
19 attorney to get a sense of what litigation
20 they have. They didn't have much
21 litigation. Some of the same arguments
22 being raised here. I recognize that they're
23 are different city as council.

24 COUNCILWOMAN REYNOLDS BROWN: Apples and
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1 oranges they are.

2 MR. TULANTE: Apples and pears. Very
3 different. But I was comforted by the fact
4 that some of the same arguments with respect
5 to whether or not -- Berkley doesn't have
6 the authority to impose the sales tax. They
7 had to be aware of that. But there is no
8 litigation regarding that. I was a little
9 bit comforted by that. Again, recognizing
10 that they are different.

11 COUNCILWOMAN REYNOLDS BROWN: Sure.

12 MR. TULANTE: I look at the two. If I
13 can talk to your staff.

14 COUNCILWOMAN REYNOLDS BROWN: That would
15 be very, very helpful.

16 Follow up on my last question with
17 regards to Baltimore. Mr. Rob Dubow, when
18 you all examined the numbers, ran the
19 numbers for the container tax, what rate did
20 you use per container for your revenue
21 projections? How much per container?

22 MR. DUBOW: I will have to get back to
23 you on that. We will get all that to you.

24 COUNCILWOMAN REYNOLDS BROWN: That would
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1 be very helpful. Thank you.

2 Thank you, Mr. President.

3 COUNCIL PRESIDENT CLARKE: Thank you,
4 Councilwoman.

5 Chair recognizes Councilwoman
6 Quinones-Sanchez.

7 COUNCILWOMAN QUINONES-SANCHEZ: Thank
8 you. Good afternoon.

9 MR. DUBOW: Good afternoon.

10 COUNCILWOMAN QUINONES-SANCHEZ: Want to
11 focus in on the part of your presentation
12 where you say the Administration determined
13 early on that the City's General Fund did
14 not have the resources to support these
15 crucial initiatives.

16 Can you describe what process -- you've
17 been through several Administrations. What
18 departmental reviews were done to determine
19 that there was no General Fund money to
20 support?

21 MR. DUBOW: Sure. So in the budget
22 process, we look at every department's
23 budget. We meet with every department. So,
24 we get a good sense of kind of what's in
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1 there, what kind of room they do or don't
2 have. So it's really -- it's a matter of
3 going through every department's budget.

4 COUNCILWOMAN QUINONES-SANCHEZ: So every
5 single department realigned its budget
6 priorities based on the new Mayor's
7 priorities.

8 MR. DUBOW: So -- and I should also say
9 that we asked departments for cuts. And
10 kind of looked at the impact of those cuts
11 and some of those are included in the
12 budget, too.

13 COUNCILWOMAN QUINONES-SANCHEZ: So, let
14 me ask the question directly.

15 Did departments realign their budgets
16 based on the priorities of the new Mayor?

17 MR. DUBOW: For most departments, a lot
18 of what they do is not going to change.
19 Like the Streets Department, for example,
20 still going to be collecting trash, right?
21 So for departments where it was kind of
22 appropriate for realignment of priorities
23 that happened through the budget process,
24 for a lot of departments you don't see that,
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1 you know, that kind of change.

2 Like Fire Department, for example. They
3 are still fighting fires. You know --

4 COUNCILWOMAN QUINONES-SANCHEZ: But the
5 Mayor made a priority that there would be no
6 more rotations. There was a re-prioritizing
7 of the Fire Department's budget. Just
8 because you used it as an example, there was
9 a re-prioritizing within the budget that
10 because there will be no more rotations and
11 black outs, I mean, brown outs, whatever,
12 what did that cost?

13 That's a realignment. That's what I'm
14 talking about. You mean -- every department
15 does have a focus based on the Mayor's
16 priority.

17 MR. DUBOW: They do. But I guess what
18 I'm trying to say is in terms of looking at
19 their need for resources, there are certain
20 things that they have to do.

21 COUNCILWOMAN QUINONES-SANCHEZ: In a
22 4 billion-dollar plan, you're telling me
23 that there -- all of the departments
24 re-prioritized based on the budget

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1 priorities, and there's no general operating
2 funds to absorb the initiation of these?

3 MR. DUBOW: What I'm telling you is
4 there's not \$95 million worth of room.

5 COUNCILWOMAN QUINONES-SANCHEZ: That's
6 not what you made in the beginning.

7 MR. DUBOW: And that there were other
8 items that were funded in the budget. And
9 those items we used savings from departments
10 to fund.

11 So for example, cameras, video cameras,
12 that was a new expense -- body cameras for
13 police officers, that was a new expense.
14 That was something that required more
15 resources that we found within the budget.
16 So there were a number of new initiatives
17 funded within the budget for these major
18 initiatives. At this scale, it was not
19 possible to fully --

20 COUNCILWOMAN QUINONES-SANCHEZ: Based on
21 your proposal for the first year, I'm just
22 dealing with the first year, \$27 million
23 preK, \$7 million community schools, and
24 \$12 million to pay for the first hundred
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1 million dollar bond, right?

2 That's \$54 million.

3 MR. DUBOW: The first year is about 48.

4 COUNCILWOMAN QUINONES-SANCHEZ: I'm
5 rounding off. I'm giving you extra credit.

6 And rounding off, you mean to tell me
7 that in your 4 billion-dollar general
8 operating plan, there is not \$54 million to
9 initiate these?

10 MR. DUBOW: No, there is not. There
11 isn't.

12 COUNCILWOMAN QUINONES-SANCHEZ: In any
13 department that deals with early childhood
14 intervention, that deals with safety net
15 programs? So in our safety net programs,
16 your testimony is that there is not
17 \$54 million to begin this?

18 MR. DUBOW: That's correct.

19 COUNCILWOMAN QUINONES-SANCHEZ: I am
20 going to hold you to that. Remember, I get
21 the appropriations transfer ordinances. We
22 will have this conversation again.

23 MR. DUBOW: Okay.

24 COUNCILWOMAN QUINONES-SANCHEZ: You make
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1 the statement that "choices people make."

2 What other choices in those outlines of
3 those grocery stores do people have?

4 MR. DUBOW: There are diet sodas. There
5 is water there.

6 COUNCILWOMAN QUINONES-SANCHEZ: There is
7 only those two. Let's be clear. Every
8 single natural juice has sugar.

9 MR. DUBOW: No. The natural -- the
10 juice in natural -- sugar -- natural sugar
11 in juice is not taxable. Orange juice, for
12 example, is not taxable.

13 COUNCILWOMAN QUINONES-SANCHEZ: Are you
14 sure? Because we keep going back and forth
15 on that.

16 MR. DUBOW: I'm sure. If you want the
17 City Solicitor to come and say that, we can
18 have him come up.

19 COUNCILWOMAN QUINONES-SANCHEZ: So
20 coconut water has sugar.

21 MR. DUBOW: If sugar is added, it's
22 taxable. If it's natural sugar, it's not.
23 Apple juice, for example, not taxable.

24 COUNCILWOMAN QUINONES-SANCHEZ: Can you
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1 provide for us what you consider as you
2 define the choices people make, what items
3 are exempt from -- from this? Can we get a
4 list? We don't need to go through it now.

5 MR. DUBOW: Okay. In the ordinance, but
6 yes.

7 COUNCILWOMAN QUINONES-SANCHEZ: So have
8 we asked the School District what the impact
9 of this will be for them since many of
10 their -- the school juices, or is everything
11 that the School District serve exempt?

12 MR. DUBOW: I don't know the extent to
13 which they --

14 COUNCILWOMAN QUINONES-SANCHEZ: So we
15 have not --

16 MR. DUBOW: We have not had the
17 conversation.

18 COUNCILWOMAN QUINONES-SANCHEZ: Have we
19 asked the Philadelphia Corporation of Aging
20 that feeds our seniors what the impact is on
21 their budget as far as feeding programs?

22 MR. DUBOW: Again, I don't know what
23 kind of beverages they serve. Not had that
24 conversation.

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1 COUNCILWOMAN QUINONES-SANCHEZ: On
2 Friday I was at Norris Square Senior Center
3 providing a resolution for you at Presby.
4 And there was not one item that was being
5 served to our seniors that would be exempt
6 from this. So, I think it would be
7 important for us as we feed people through
8 our feeding programs, our senior and our
9 schools, that we get a clarification as to
10 what budgetary impacts.

11 MR. DUBOW: And to what they're serving.
12 I think the Health Commissioner --

13 MR. FARLEY: Tom Farley, I'm the Health
14 Commissioner. Exempted from the tax would
15 be milk, would be water and fruit juice is a
16 hundred percent fruit juice. In general in
17 school that's what they're serving children,
18 milk, water, a hundred percent fruit juice.
19 They're not generally serving sugary drinks.
20 I don't know the Philadelphia school system
21 well enough to know for sure if there are
22 any, but it would be a very small fraction
23 if it were.

24 COUNCILWOMAN QUINONES-SANCHEZ: Just
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1 want it clarified. Particularly in our
2 senior centers, too. There was not any at
3 the senior center that I went to on Friday.

4 MR. FARLEY: There was no water?

5 COUNCILWOMAN QUINONES-SANCHEZ: Of
6 course there's water.

7 MR. FARLEY: Okay. Thank you.

8 COUNCILWOMAN QUINONES-SANCHEZ: We're
9 talking about your statement is people make
10 choices. I'm talking about people who don't
11 make choices because they are being served
12 something that we subsidize as government.
13 I just want the verification that we did our
14 due diligence and we know what the budgetary
15 impacts are from the people we're feeding.
16 We have a summer lunch program. How does it
17 impact our summer lunch program?

18 My team is up. I will wait for my next
19 round.

20 COUNCIL PRESIDENT CLARKE: Thank you,
21 Councilwoman.

22 Chair recognizes Councilman Oh.

23 COUNCILMAN OH: Thank you very much
24 Chairman. So as I understand it, the goal
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1 is better education that leads to greater
2 ability to have a better job with more
3 opportunities to -- for each person to
4 realize a more full potential. And that
5 preK is a pathway to this goal.

6 And there are a number of things that I
7 would like to have by the time I have to
8 make a decision because I'm already
9 predisposed to vote against the soda tax,
10 but I want to be open minded about it. But
11 what I would like is an economic impact
12 study. And I would like to have some type
13 of -- some type of outcome analysis of the
14 preK program. So, the first thing I'm not
15 clear on --

16 MR. DUBOW: I think that probably --
17 them questions about the preK program. You
18 have questions about preK program?

19 COUNCILMAN OH: Yes. I will have that.
20 In my limited time, being that I don't think
21 we're going to get this whole discussion
22 done today. I would kind of just like to
23 outline --

24 COUNCIL PRESIDENT CLARKE: Councilman,
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1 not to cut you off. We have PreK coming up
2 after Revenue. So if you want --

3 MR. DUBOW: Want to wait.

4 COUNCILMAN OH: Yeah.

5 COUNCIL PRESIDENT CLARKE: Might be
6 better to get more specific questions
7 relating to the individuals who will be --

8 COUNCILMAN OH: Thank you.

9 COUNCIL PRESIDENT CLARKE: So you can
10 use your time, I know you got a bunch of
11 other stuff.

12 COUNCILMAN OH: I couldn't have said it
13 better myself.

14 So in other words, in the weigh and
15 balance of making this choice, I'd like to
16 know -- soda appears to me oddly to be the
17 hub of a spoke of a wheel. That somehow the
18 revenues of soda support a number of things
19 from Chuckie Cheese to movie theaters to
20 McDonalds to corner stores to convenience
21 stores in neighborhoods where they otherwise
22 would not be. And there is kind of a
23 ancillary affect to the economy that I would
24 like to better understand.

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1 So if soda goes up by a certain
2 percentage or the cost goes up and people go
3 to Delaware County, Bucks County to Costco
4 or where ever they go, or they go to movie
5 theater in Plymouth Meeting rather than
6 Philadelphia, you know, what is the economic
7 impact versus the kind of revenues that you
8 believe you're trying to obtain? And I
9 would like a credible impact study.

10 The other study that I would like to,
11 know which we can get into later, is exactly
12 what is the PreK plan. And I don't need the
13 details right now. But my question is, my
14 kids don't go to PreK because I'm fortunate
15 to have a stay at home wife who watches
16 them. If we were both highly paid
17 professionals and we could afford better
18 PreK than my wife and I could present at
19 home, we would. It would be pretty
20 expensive I think. If we were poorer than
21 we are, then we would have available to us
22 PreK now because we're unable to afford and
23 we get free PreK if we're below a certain
24 level.

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1 So, I know this is not universal PreK.
2 It's not universal in the sense that every
3 body of every income level all over
4 Philadelphia will be eligible for this PreK.
5 So, I know that. So, we are going to try to
6 understand what group of people are we
7 targeting, number one? And number two, what
8 is the curriculum?

9 If there is a curriculum and it is -- is
10 it -- it's before kindergarten. And the
11 last I heard we were trying to put money
12 into the schools for K to 4. This money is
13 not going to the schools, not going to
14 certified teachers. And I would like to
15 know if there were the best daycare in
16 Southwest Philadelphia, in North
17 Philadelphia or any of our neighborhoods
18 that are challenged with poverty, could you
19 show me that excellent PreK and a poorly
20 performing elementary school and high school
21 then leads to high school graduation rates?
22 College graduate rates?

23 In other words, how is it that providing
24 a kind of a daycare or PreK, which is not
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1 Head Start, it's not administered by the
2 schools, how does that initial process
3 affect the outcome if we don't improve our
4 public schools?

5 And then in terms of the health issue, I
6 would like to understand why we are charging
7 \$25 when you're caught with an ounce of
8 marijuana and then charge you more for your
9 choice in using sodas or sports drink? In
10 other words, I understand the reason why
11 it's there, you know, the criminal justice
12 and all that. But I don't understand if
13 you're trying to discourage through
14 increasing prices in taxation poor health
15 choices, why would you lower the penalty for
16 an illegal substance that was damaging to
17 your mind and body?

18 So you know, I need to understand those
19 things. I challenge the soda industry by
20 the way. I said, listen, you come around
21 knock on my door all the time with nothing
22 in your hand that I could use does not help
23 the case. You know how I voted last time.
24 But I would like an economic impact study.

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1 I would like some facts and figures,
2 something I can hang my hat on to understand
3 what are my choices.

4 MR. DUBOW: Understood.

5 COUNCILMAN OH: Thank you. Thank you,
6 Council President.

7 COUNCIL PRESIDENT CLARKE: Thank you,
8 Councilman.

9 Chair recognizes Councilwoman Bass.

10 COUNCILWOMAN BASS: Thank you.

11 COUNCIL PRESIDENT CLARKE: You're
12 welcome.

13 COUNCILWOMAN BASS: Good afternoon.

14 MR. DUBOW: Good afternoon.

15 COUNCILWOMAN BASS: So, I have a couple
16 of questions.

17 COUNCIL PRESIDENT CLARKE: Councilwoman,
18 hold on a second.

19 COUNCILWOMAN BASS: I'm sorry.

20 COUNCIL PRESIDENT CLARKE: Okay. You're
21 good.

22 COUNCILWOMAN BASS: I have a couple of
23 questions. Good afternoon.

24 MR. DUBOW: Good afternoon.
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1 COUNCILWOMAN BASS: So my biggest
2 concern, and I've expressed this before,
3 we're really looking at what I consider and
4 unstable funding stream to be able to do
5 something that's so very important. And
6 that really would lift all of our children
7 here in Philadelphia, make a huge impact on
8 the City that we want to be in the future.

9 And so, the idea that we would fund
10 early childhood education me on a funding
11 stream that in so many ways seems to be so
12 unstable, I can't think of any department
13 that would line up and say, oh, fund me on
14 Sugary Drink Tax. I think that that's a
15 great way to go. Fund me on something that,
16 you know, is expected to be a declining
17 source of revenue. And so, just knowing
18 that we do the best we can. But in the
19 past, we have gotten some things wrong I
20 think you would agree.

21 MR. DUBOW: What?

22 COUNCILWOMAN BASS: Well, let me let you
23 know. I will be happy to let you know. Why
24 don't we start with AVI. So we did AVI. We
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1 thought we had these numbers that were dead
2 on. And then we had to go through a huge
3 reassessment. And so --

4 MR. DUBOW: I would say on AVI, that the
5 assessments are much more accurate than they
6 were before. There is still work to do.
7 And I agree with that.

8 COUNCILWOMAN BASS: I would agree.

9 MR. DUBOW: The purpose of AVI, which
10 was to make those assessments much more
11 accurate, I think that was achieved. But
12 there's continued work that has to be done.

13 COUNCILWOMAN BASS: I think so. I think
14 the idea was to get it right the first time.
15 That's the point that I'm making.

16 MR. DUBOW: Yeah. I don't think we
17 would have said we were going to get all
18 570,000 right the first time.

19 COUNCILWOMAN BASS: Not all. That we
20 would primarily have a better system and
21 that we wouldn't be looking at doing this
22 all over again within a few years. Not all
23 over again.

24 MR. DUBOW: No.
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1 COUNCILWOMAN BASS: The point that I'm
2 trying to make here is that we put our best
3 efforts forward, but we know that we're not
4 always spot on, on the numbers. And that
5 was the case with AVI. And so, when we're
6 making such a critical decision, I guess I
7 have a lot of concern that we are not
8 accurate in determining how much money we
9 are going to be able to get.

10 We know that this funding stream is
11 going to be declining. And it even feels
12 when you look at the map in terms of where
13 the consumption is, you know, even in some
14 ways feels a little bit predatory because we
15 know that in poorer neighborhoods, that is
16 where the consumption really is.

17 MR. DUBOW: One of the questions we had
18 earlier was why, if we don't think all the
19 costs is going to be passed on, did we
20 assume the reduction as though it was. Part
21 of it is we wanted to be conservative in our
22 projections so that if we were off, it would
23 be more likely that we were off -- that we
24 were coming in higher rather than lower

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1 because there always is a risk with any
2 revenue projection. Any revenue projection,
3 the reality is going to come in different
4 from your projection.

5 And so the, I mean, the idea is to try
6 to be conservative particularly with a new
7 revenue. And that's what we tried to do
8 with this.

9 COUNCILWOMAN BASS: Even with being
10 conservative, I can tell you that as the new
11 Chair of the Health and Human Services
12 Committee, you know, one of the things that
13 we like to do is to reduce consumption.
14 And -- but doing it through a way that makes
15 a more informed and educated consumer about
16 the choices that they make, but overall
17 looking out for the health of our citizens.

18 And so, if we are going to continue to
19 push on making sure that people know what
20 they're buying, know what it does, know what
21 the effects and outcomes would be of
22 purchasing soda versus water versus, you
23 know, a different type of beverage, this is
24 a declining revenue stream. This is

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1 something we expect to go down. This is
2 something that we are hopeful will go down,
3 and yet we are funding something so very
4 important.

5 MR. DUBOW: We built that decline into
6 our projections. So, we get to the numbers
7 we get to assuming decline.

8 COUNCILWOMAN BASS: I think that you
9 built in some, you know, some assumption of
10 declining revenue. But I don't think that,
11 you know, looking at a larger push that I
12 think the Health and Human Services
13 Committee could do, should do here for our
14 citizens in terms of making sure people
15 understand what it is that sugary beverages
16 does to them, what their options are, making
17 sure that we have a more informed and
18 educated and, therefore, healthier citizens
19 rate. I mean, I just think it's something
20 that we have to do.

21 We have such a disconnect in terms of
22 health and the connection to healthcare here
23 in the City of Philadelphia, that this is
24 something that's critically important when
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1 you look at diabetes. I know Councilwoman
2 Brown has done a lot of work on that in the
3 past. And how can we, you know, on the one
4 hand say we want consumption to go down but
5 we want it to go down to a point where it
6 levels off so we can pay for early childhood
7 education. I just don't think the theory
8 doesn't really stand.

9 MR. DUBOW: We are talking about, you
10 know, 55 percent reduction.

11 COUNCILWOMAN BASS: I hear you. 55
12 percent. Okay. Thank you.

13 MR. DUBOW: Thanks.

14 COUNCIL PRESIDENT CLARKE: Thank you,
15 Councilwoman. Real quick, the Rudd Center.

16 MR. DUBOW: Yes.

17 COUNCIL PRESIDENT CLARKE: You use the
18 Rudd Center for revenue?

19 MR. DUBOW: Yeah. Do you want to talk
20 through that or should Marisa --

21 COUNCIL PRESIDENT CLARKE: I'm just --
22 you did.

23 MR. DUBOW: Yes.

24 COUNCIL PRESIDENT CLARKE: Did you use
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1 them for consumption reduction?

2 MR. DUBOW: I'm going to ask Marisa to
3 come up. She's the one who knows the
4 methodology best.

5 COUNCIL PRESIDENT CLARKE: Sorry to cut
6 in. Just want to follow up on the question
7 about consumption. Seems like the Rudd
8 Center analysis on reduction and consumption
9 is different than the Administration's
10 reduction and consumption. Yet, you used
11 the Rudd Center for revenue sources.

12 MS. WAXMAN: Hi. Marisa Waxman, First
13 Deputy Revenue Commissioner. So, we looked
14 at a variety of sources to make sure that we
15 understood all the different pieces that you
16 needed to produce the revenue projection.

17 COUNCIL PRESIDENT CLARKE: From the Rudd
18 Center, right?

19 MS. WAXMAN: From a variety of sources.
20 I can quickly bank through which ones came
21 from where.

22 COUNCIL PRESIDENT CLARKE: So, you
23 didn't use the Rudd Center?

24 MS. WAXMAN: We used it for some. What
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1 you need to know, consumption, how much
2 folks drink now. We need to understand what
3 is the current price of soda in the City of
4 Philadelphia and where folks are getting it.
5 You need to understand the price elasticity,
6 which is how people are going to or how a
7 change in price is going to effect
8 consumption as well as some other features
9 such as general trends towards reducing
10 consumption.

11 COUNCIL PRESIDENT CLARKE: Yeah. Thank
12 you. Because I'm cutting in on other.

13 MS. WAXMAN: We used the Rudd Center
14 data for the baseline consumption, what
15 folks are drinking now.

16 COUNCIL PRESIDENT CLARKE: And that
17 determines your estimate on revenue.

18 MS. WAXMAN: It was one of several
19 factors that used to determine the revenue.
20 The other items I mentioned are the other
21 things. Each one of those affects what the
22 final revenue projection is. The
23 consumption, the elasticity, the price of
24 the tax, the price before the tax.

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1 COUNCIL PRESIDENT CLARKE: Did you use
2 the Rudd Center for your consumption --

3 MS. WAXMAN: For consumption data.

4 COUNCIL PRESIDENT CLARKE: Did you use
5 that also.

6 MS. WAXMAN: I'm sorry?

7 COUNCIL PRESIDENT CLARKE: The Rudd
8 Center, did you use their analysis for the
9 consumption drop off?

10 MS. WAXMAN: What we use --

11 COUNCIL PRESIDENT CLARKE: Their numbers
12 are significantly different than yours.

13 MS. WAXMAN: Yeah. What we used is
14 actually -- we looked at a variety of
15 studies. They also looked at -- there's one
16 that is a meta analysis for 13 different
17 studies. That's what they're based on.
18 That's what ours also looked at as well as a
19 variety of other things that came out in
20 2013. That found a range of negative point
21 eight to negative point 21 in the price
22 elasticity.

23 COUNCIL PRESIDENT CLARKE: You picked a
24 number of different studies that got you --
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1 MS. WAXMAN: We looked at a bunch to --

2 COUNCIL PRESIDENT CLARKE: -- what you
3 need to get to?

4 MS. WAXMAN: Yeah. We looked at a
5 variety of different sources as well as also
6 looking at some of the impacts that occurred
7 later.

8 COUNCIL PRESIDENT CLARKE: Okay. We do
9 that sometimes. I do that a lot. Kind
10 of -- I like that over there, I'm going to
11 use that.

12 MS. WAXMAN: It was a little more
13 rigorous than that, sir.

14 COUNCIL PRESIDENT CLARKE: I am just
15 basing it on what -- I am seeing a
16 significant difference. It's like 95 and
17 the Administration and the Rudd Center is
18 71, for three cents.

19 MS. WAXMAN: The range is the negative
20 0.8 to the negative 1.21. They used all the
21 way that the negative 1.21. We were
22 looking -- we use within the range of
23 negative 1.

24 COUNCIL PRESIDENT CLARKE: Okay. Thank
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1 you. I'm sorry.

2 Chair recognizes Councilman Green.

3 COUNCILMAN GREEN: Thank you, Council
4 President.

5 If the City Solicitor can come to the
6 table. Councilman Greenlee was asking some
7 questions from the legal perspective in
8 reference to the soda tax or sugar tax,
9 however people want to describe the
10 initiative. Seems like two main issues are
11 regarding preemption and uniformity. And to
12 my understanding, is that in looking the
13 case every night tavern owners, the issue is
14 in reference to preemption is whether the
15 intent of the tax is going to be borne on
16 the consumer or not. My understanding is
17 that from the City's perspective because the
18 intent of the tax will not be borne on the
19 consumer, the City does not believe it will
20 be preempted. However, other parties
21 believe that it would be preempted.

22 MR. TULANTE: Yeah. Just to briefly
23 talk about that case. I promised I wouldn't
24 talk about case, but you brought it up. I
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1 want to focus on that. The issue in that
2 case was whether or not the municipality of
3 Philadelphia could tax liquor. And the
4 Supreme Court in a three-two decision
5 determined that in that case there was
6 actually two separate taxes on liquor.
7 There was a 6 percent tax as well as
8 18 percent tax.

9 On top of that, as everyone in this Body
10 knows, liquor is very different because it's
11 heavy regulated by the state. And in this
12 particular instance, there is no specific
13 tax on sugar-sweetened beverages. There is
14 a sales tax generally applicable, but there
15 is no 18 percent tax and there is no heavy
16 regulation of sugar-sweetened beverages by
17 the state. So based on that and among other
18 things, we thought that wasn't applicable.
19 I received, I think it was, four or
20 five-page signed memorandum by the beverage
21 industry. And they made some points. They
22 may make it if there is litigation. But we
23 didn't find that convincing at all.

24 COUNCILMAN GREEN: Basically, you don't
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1 feel that the Commonwealth occupies the
2 field in reference to this type of taxation
3 regarding sugar?

4 MR. TULANTE: Absolutely.

5 COUNCILMAN GREEN: The other question I
6 have in reference to uniformity, is this is
7 one I need a little more clarity. There is
8 perspective on whether the tax does or does
9 not violate the uniformity clause at the
10 state level. If you can give me some --
11 state constitution. If you can give me some
12 perspective on that.

13 MR. TULANTE: Yeah. The issue with
14 respect to that is whether or not the
15 distinction that this Council draw between
16 sugar-sweetened beverages and other forms of
17 beverages. So, I just use diet soda as an
18 example. Whether or not that's rational.
19 And under the uniformity clause as
20 interpreted by our state courts, Council has
21 a lot of -- there's a lot of deference given
22 to our legislature whether it's state and
23 local. And in this case, there has to be a
24 rational basis.

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1 In other words, there has to be a reason
2 why when you draw that line, why you put
3 some products on this side of the line,
4 i.e., tax; others on the other side. And
5 this particular case given the -- I'm glad
6 Dr. Farley is here. The health deficits
7 associated with that sugar-sweetened
8 beverages, that is their relationship to
9 obesity and heart ailments, that it's
10 rational.

11 If there is litigation, you know we go
12 to litigation, we would be able to present
13 that. There is a body of evidence that
14 shows the health effects. And that's an
15 appropriate place for Council to draw that
16 line. And so, there is evidence in the
17 records with respect to that.

18 COUNCILMAN GREEN: Based on that
19 rational argument, why you don't feel it
20 violates the uniformity clause of the state
21 constitution?

22 MR. TULANTE: Excuse me? I'm sorry.

23 COUNCILMAN GREEN: Based on that
24 rationality argument, you say why you
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1 believe it does not violate the uniformity
2 clause.

3 MR. TULANTE: That's right. And again,
4 Councilman, this is -- there are no
5 guarantees. I want to make clear, there is
6 100 percent is someone is going to ask me
7 that or preempt that question. That is
8 where we stand. And we feel that this body
9 has the authority to enact it if it so
10 chooses to.

11 COUNCILMAN GREEN: And it is the
12 position of the Administration that if this
13 legislation was enacted and I think it would
14 go into affect in January, and if the
15 litigation is not resolved, would they still
16 be collecting the revenue for the tax?

17 MR. TULANTE: I would suggest that if
18 there is no legal barrier, that's a decision
19 that the Finance Director would have to make
20 to determine whether to collect.

21 COUNCILMAN GREEN: Okay. Well, let me
22 ask this question to Mr. Dubow. If there is
23 litigation, and I'm sure there will be
24 litigation if the legislation gets passed

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1 and the legislation will go into effect, I
2 believe, as of January. The litigation not
3 resolved by January of that next year, would
4 the City then be collecting the tax?

5 MR. DUBOW: Based on what the Solicitor
6 said in his earlier answer which is that
7 he's confident that Common Pleas Court would
8 have ruled by January and would have ruled
9 favorably, we would go ahead. If there is
10 no Common Pleas court ruling, then I don't
11 think we would move ahead.

12 COUNCILMAN GREEN: Even with a -- so
13 you're saying the initial jurisdiction would
14 be in Common Pleas Court, not Commonwealth
15 Court?

16 MR. TULANTE: I'm sorry, Councilman.
17 I'm having a hard --

18 COUNCILMAN GREEN: You said --

19 MR. TULANTE: Councilwoman
20 Quinones-Sanchez is blocking your -- I
21 apologize.

22 COUNCILMAN GREEN: The first tier court
23 you are saying is going to be the Common
24 Pleas and not Commonwealth?

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1 MR. TULANTE: It will be Common Pleas
2 Court. That's correct.

3 COUNCILMAN GREEN: Because of the nature
4 of this legislation and from those who would
5 oppose the legislation, this would be a very
6 challenging perspective this legislation go
7 in effect. You believe that even if it made
8 it through Court of Common Pleas, and I am
9 sure there would be multiple appeals, that
10 we still should collect the tax?

11 MR. TULANTE: I would recommend that he
12 collect it because those appeals may take
13 time. As long as there's no legal
14 impediment, in other words, the Court of
15 Common Pleas level that we prevail. I am
16 confident that we will.

17 COUNCILMAN GREEN: I just think there is
18 going to be a number of appeals. Even
19 though the City may win at the initial
20 level, concerns that with all the various
21 appeals that may occur, there still may be
22 some impediments in reference to the full
23 nature of the collection of the tax.

24 MR. TULANTE: Yes. I mean, if we
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1 prevail, I can tell you this. We are pretty
2 confident that the Court of Common Pleas
3 litigation will be resolved by January 1.
4 There will be appeals after that. And if
5 that's the case and we win, I would
6 recommend to the Finance Director that he
7 can go ahead, if he chooses, to collect on
8 the tax.

9 COUNCILMAN GREEN: Well, let me drill
10 down a little bit more on this. Legislation
11 gets passed, action is filed and you're
12 pretty confident that it would be resolved
13 prior to January?

14 MR. TULANTE: That's correct.

15 COUNCILMAN GREEN: Even with -- if I was
16 representing other side, I mean, it's going
17 to be a multitude of motions and all types
18 of process issues and procedural issues.
19 And you think that will all be resolved by
20 January?

21 MR. TULANTE: Yeah. Historically, we
22 have found that in cases like this where
23 there is essentially legal issues and that
24 there is interest by both sides with
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1 expedited review, that that could be
2 resolved by January 1. Because that gives
3 us six months between enactment of the
4 legislation and when it actually -- there is
5 any collection which would be on January 1.

6 COUNCILMAN GREEN: You believe both
7 sides will have a desire for expedited?

8 MR. TULANTE: We will ask the court. I
9 think it will be certainly in the court's
10 interest for expedited review.

11 COUNCILMAN GREEN: Okay.

12 COUNCIL PRESIDENT CLARKE: Thank you,
13 Councilman.

14 Chair recognizes Councilwoman Blackwell.

15 COUNCILWOMAN BLACKWELL: Thank you very
16 much -- thank you very much, Mr. President.
17 I am sure with just so many of us being
18 repetitive in our ways, we know that we are
19 not assured of what's going to happen in
20 future years with funding just kindergarten
21 through 12th grade. And yet we know we
22 have -- we are 34,000 seats short PreK right
23 now.

24 So what happens if we were to find a way
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1 to fund this, what happens next year? How
2 do we relate that to K to 12? What do we
3 do? What is your Administration's
4 suggestions as to how we get through in the
5 future?

6 MR. DUBOW: I'm not sure I understood
7 the question. Sorry.

8 COUNCILWOMAN BLACKWELL: If we're 34,000
9 seats short of PreK now and we don't have
10 even K through 12 straight after this year,
11 what do we do in future years? How do we
12 get through?

13 And what's your proposal for us to not
14 have shortages and be able to fund on both
15 levels in the future?

16 MR. DUBOW: Do you want us to do that
17 now or during the PreK portion later?

18 COUNCIL PRESIDENT CLARKE: I mean --

19 MR. DUBOW: I will call up Otis if you
20 want to talk about the plan for PreK.

21 COUNCIL PRESIDENT CLARKE: That's the
22 Councilwoman's choice.

23 MR. DUBOW: Okay.

24 MR. HACKNEY: Good afternoon. Otis
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1 Hackney, Chief Education Officer Mayor's
2 Office. Councilwoman, can you repeat your
3 question, please?

4 COUNCILWOMAN BLACKWELL: Yes, sir.

5 We are trying to fund PreK now. We are
6 34,000 seats short that we're aware of.
7 What do we do in the future? How do we fund
8 K to 12? We are going to need more funding.
9 We are not assured of even five years
10 funding from K to 12.

11 What are we going to do with PreK? How
12 do you we fund K-12? Where are we supposed
13 to get all these additional funding dollars?
14 What are your plans.

15 MR. HACKNEY: Well, I mean, I think -- I
16 thank you for the question. I think we're
17 talking about two different issues in terms
18 of how do we fund the PreK. I think that's
19 what we're here debating or discussing
20 today.

21 COUNCILWOMAN BLACKWELL: Now, you all
22 don't know. You don't have to answer it.
23 But you can't say that funding education
24 doesn't have anything to do with PreK. Give
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1 us a break. That's okay. You don't have to
2 answer, but we -- but it's a legitimate
3 issue.

4 COUNCIL PRESIDENT CLARKE: Mr. Hackney,
5 word of advice. If the Councilman asks you
6 a question, don't ever tell them what you're
7 here to talk about. Just a word of advice.

8 MR. HACKNEY: Understood.

9 COUNCIL PRESIDENT CLARKE: I
10 understand -- to the best of your ability,
11 if you can just answer the question.

12 MR. HACKNEY: Understood.

13 COUNCIL PRESIDENT CLARKE: As a friend.

14 MR. HACKNEY: Understood. In terms of
15 the funding source for PreK or how we would
16 get enrollment up, our plan is to scale up
17 over the next five years once the PreK
18 program is fully funded that we would
19 increase the number of children received in
20 PreK by 10,000 seats. At the end of the
21 third year, we would evaluate and look at
22 the program to make sure we are reaching our
23 goals and see if any modifications to the
24 plan would need to be done in order to
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1 enhance the program and increase enrollment.

2 COUNCILWOMAN BLACKWELL: Mr. President,
3 I'm just going to let that go. I'm just
4 going forget that and let you go onto the
5 next person. I don't know what he's talking
6 about. Thank you.

7 COUNCIL PRESIDENT CLARKE: Okay. Thank
8 you, Councilwoman.

9 Chair recognizes councilwoman Reynolds
10 Brown. I'm sorry. Hold on.

11 Councilwoman Gym, she has not spoken
12 yet. Councilwoman.

13 COUNCILWOMAN GYM: Thank you so much,
14 Mr. President.

15 COUNCIL PRESIDENT CLARKE: You're
16 welcome.

17 COUNCILWOMAN GYM: Could you for clarity
18 purpose, and I think I'm following a little
19 with Councilman Green, make a clear
20 explanation of the distinction between a
21 distributors tax, which I believe is what
22 the Administration is proposing and a sales
23 tax?

24 MR. TULANTE: Good afternoon. I think
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1 Mr. Dubow gave me a look and I came up here.

2 I think the -- what this tax is a tax on
3 the transaction between a distributor and a
4 retailer. The distinction I was trying to
5 draw before was a legal distinction. In
6 other words, how a court would look at it.
7 And it's very critical where the tax occurs
8 in terms of where the chain. And this is
9 between the distributor and retailer, not
10 the retailer and consumer which is where
11 sales tax occurs. And as well as how the
12 tax is measured. Those are two
13 distinctions.

14 Here the tax is measured with respect to
15 the volume. So, it's 3 cents per ounce.
16 And in a sales tax, it's tied to the measure
17 is the price. So, these distinctions are
18 ones that we think a court would look to
19 determine whether it's duplicative of the
20 sales tax.

21 COUNCILWOMAN GYM: So, the burden is
22 borne by the distributor or the retailer?

23 MR. TULANTE: Under the ordinance, the
24 distributor. The distributor is liable for
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1 it.

2 COUNCILWOMAN GYM: Correct. So, this
3 idea that this grocery tax or this is a
4 sales tax or is borne by consumers is based
5 on what concept?

6 MR. TULANTE: I don't know. I mean,
7 I -- I am just talking about sort of legally
8 where the -- where the liability is. Now
9 there's a question about how much is going
10 to be passed through and that, you know, I
11 can't predict. But in terms of where the
12 court would be focused on in doing their
13 analysis.

14 COUNCILWOMAN GYM: Have the distributors
15 spoken with the Administration about how
16 much they intend to pass on?

17 MR. TULANTE: They haven't spoken to me,
18 so I don't know.

19 COUNCILWOMAN GYM: Mr. Dubow, do you
20 know? Mr. Dubow, do you have a -- have you
21 had conversations with distributors?

22 MR. DUBOW: We have had some
23 conversations, yes.

24 COUNCILWOMAN GYM: And so for clarity,
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1 you know this -- have they been explicit
2 about how much they intend to pass on?

3 MR. DUBOW: I think in what they're
4 saying now, they would say that they would
5 pass it all on. We haven't seen that in
6 other places.

7 COUNCILWOMAN GYM: I mean, I haven't
8 seen a distributor come in front of the
9 public budget hearings. I have heard the
10 grocers. I've heard consumers. I have
11 heard people who are worried about it. I
12 have never heard the distributor actually
13 testify in front of the budget hearing
14 saying that they assumed the burden of the
15 tax and they will pass it on one hundred
16 percent.

17 I guess they don't have to. So, one
18 question I had is, you've been present when
19 a soda tax has been presented before under
20 Mayor Nutter. It's been presented twice; is
21 that accurate?

22 MR. DUBOW: I think that's right.

23 COUNCILWOMAN GYM: What happened when
24 the first tax was proposed and it did not
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1 pass Council; is that correct?

2 MR. DUBOW: It did not.

3 COUNCILWOMAN GYM: And so, what was the
4 ultimate -- that funding was supposed to go
5 towards schools?

6 MR. DUBOW: I think the second time was
7 towards schools. The first time was towards
8 the City's General Fund.

9 COUNCILWOMAN GYM: And what happened --
10 what was the revenue stream that
11 supplemented the soda tax at that time?

12 MR. DUBOW: I think each time it was at
13 least partially a property tax.

14 COUNCILWOMAN GYM: That's right.

15 MR. DUBOW: I think for the schools,
16 there maybe a U&O increase, also.

17 COUNCILWOMAN GYM: So, it's interesting
18 because it sounds like the soda tax will be
19 passed onto somebody no matter what.

20 MR. DUBOW: Somebody, yeah.

21 COUNCILWOMAN GYM: Because the soda tax
22 is either they can assume -- the distributor
23 has the ability to either assume the tax and
24 has the power to -- has the power to
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1 determine how it goes out. This is not a
2 tax borne by grocers onto consumers. It's
3 not an option of the City to go to the point
4 of sales at sales tax; is that correct?

5 MR. DUBOW: Right.

6 COUNCILWOMAN GYM: And then if the
7 distributors choose if we -- if this tax
8 does not go because we got two times of
9 having seen this tax, then it then gets
10 passed onto the rest of us. So, it goes up
11 in the property taxes or it goes up in the
12 U&O tax.

13 MR. DUBOW: If we used another tax,
14 that's right. That's why we talked about in
15 the testimony why we didn't want to go to
16 another tax. One of the differences is you
17 can't avoid the other taxes by simply not
18 buying something.

19 COUNCILWOMAN GYM: Because for me
20 personally, I am very much pro-program. I
21 fought all my life to see, as many of my
22 colleagues have, an enormous investment in
23 our neighborhoods and communities. And I
24 think that's -- I'm struggling to understand
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1 is, is there something particularly sacred
2 about the soda tax industry that makes it
3 difficult for that to happen?

4 I mean, I feel like many of us have paid
5 already. We raised property taxes twice.
6 We have raised U&O taxes twice; is that
7 correct?

8 MR. DUBOW: Property tax was actually
9 raised four times.

10 COUNCILWOMAN GYM: Four times. thank you
11 for reminding us of that.

12 MR. DUBOW: I think U&O was twice.

13 COUNCILWOMAN GYM: We passed a Cigarette
14 Tax.

15 MR. DUBOW: Correct. Increased the
16 parking tax.

17 COUNCILWOMAN GYM: And we increased the
18 parking tax. And there is -- did I hear
19 Mr. Tulante say that there isn't currently
20 the 18 percent tax on soda? He was
21 mentioning --

22 MR. DUBOW: Yeah. He was contrasting it
23 with other tax, yes. With liquor tax.

24 COUNCILWOMAN GYM: So, I just wanted to
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1 clarify again that this is a tax on
2 distributors. It's not a point of sales
3 tax?

4 MR. DUBOW: Correct.

5 COUNCILWOMAN GYM: This is a tax within
6 the control of distributors?

7 MR. DUBOW: Correct.

8 COUNCILWOMAN GYM: And that -- and that
9 this soda tax gets passed on, pass or not,
10 you know, it's up to them whether if we pass
11 it, whether they assume it. If they don't
12 pass it, likely the rest of us pay.

13 MR. DUBOW: The rest of us pay or we
14 don't have the programs.

15 COUNCILWOMAN GYM: And I think that
16 needs to be made very clear. Thank you.

17 COUNCIL PRESIDENT CLARKE: Thank you,
18 Councilwoman.

19 Chair recognizes Councilman Domb.

20 COUNCILMAN DOMB: Thank you, Council
21 President. Good afternoon.

22 MR. DUBOW: Good afternoon.

23 COUNCILMAN DOMB: We have a Liquor by
24 the Drink Tax that we enacted before my time
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1 and a Cigarette Tax way before my time.

2 MR. DUBOW: Not way.

3 COUNCILMAN DOMB: All right. We enacted
4 those taxes, do you recall what the
5 projection was and what was the reality in
6 relationship to the projection?

7 MR. DUBOW: So for the liquor tax, I
8 don't know what the original projections
9 were. But I think that tax has been strong
10 over time and it's still growing. It's been
11 a really steady source of revenue for the
12 school district. Likewise, the Cigarette
13 Tax has also been steady. It's a little bit
14 below projection, but it's been steady.

15 COUNCILMAN DOMB: Here's my question. I
16 don't know what the number was but if you
17 came to City Council and said we think the
18 cigarette tax is going to be 50 million,
19 what do you actually produce the first year
20 of that? If we came to City Council and
21 said the Liquor by the Drink is going to be
22 20 million, what do we actually produce?

23 MR. DUBOW: The liquor, I might have to
24 go back. I think it was right around
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1 projection, but I would have to go back.

2 The Cigarette Tax, the district was

3 projecting 60 million. And it came in in

4 the 50s. I have to get the exact numbers.

5 COUNCILMAN DOMB: If you could get that.

6 MR. DUBOW: Yes.

7 COUNCILMAN DOMB: I just want to make

8 sure I'm still on the same page with this.

9 When I looked at the charts, there were two

10 charts I think. One from City Council and

11 one from the Administration breaking down

12 the per half an ounce revenue generated

13 incrementally.

14 And if I recall for one cent, it was

15 like 58 million. And for one and a half

16 cents, it was 76 million. Does that seem

17 accurate?

18 MR. DUBOW: That sounds about right. I

19 have to go back and look, but that sounds

20 about right.

21 COUNCILMAN DOMB: Not that I'm giving an

22 opinion that I'm in favor of the tax or not,

23 just trying to understand the math. If one

24 and a half cents produces 76, it doesn't

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1 make mathematical sense to add another one
2 and a half that only produces 14.

3 MR. DUBOW: Another one and a half that
4 produces another 20.

5 COUNCILMAN DOMB: Or 20. Just seems
6 like the increment isn't worth it. Just --

7 MR. DUBOW: It is if we want to fund the
8 programs.

9 COUNCILMAN DOMB: But the amount of levy
10 that you're putting on that seems very heavy
11 for the extra 19 million. I understand one
12 cents, 56 or whatever. I understand one and
13 a half gets us to 76. But to add another
14 one and a half that only produces 19 doesn't
15 seem beneficial.

16 MR. DUBOW: It is because it funds the
17 programs. We need to fund the programs.

18 COUNCILMAN DOMB: I know we are talking
19 about this. But I just want to read this
20 into the record that I think diet soda is as
21 bad as regular soda. And I just saw a
22 picture, by the way, of somebody's teeth who
23 drinks diet soda. It's terrible. Terrible.

24 So I think if there's a way that we can
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1 figure this thing out and have to go this
2 route, diet soda is just as bad -- I think
3 I'm speaking for myself, but I think
4 everybody loves the initiatives. I think
5 people aren't in favor of is targeting one
6 industry or the narrow scope. And we can
7 broaden the base. It's going to make things
8 a lot easier. The broader we can make it,
9 the better. But I think the initiatives are
10 excellent. I will end with that thought in
11 mind.

12 I will say this, diet soda is a great
13 idea because people who have more money
14 probably drink diet soda. Spread that tax
15 around to other people. But if it was up to
16 me, I would find efficiencies in government
17 to fund this program. And I would start
18 with the fees that we charged that we
19 haven't changed since 1984 in the court
20 system.

21 MR. DUBOW: Court system fees. I think
22 the fees actually stay in the court system.
23 There wouldn't help with this.

24 COUNCILMAN DOMB: We are writing a check
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1 for 56 million out of our fund for the
2 courts. I thought there was a law in 1990s
3 that said they have to be self-sufficient.
4 I'm not sure why we're writing that check.

5 MR. DUBOW: There is a long history of
6 that in our attempts to -- we can --

7 COUNCILMAN DOMB: I want to do the
8 initiative. I'm just thinking if there is
9 other ways of funding it that might be more
10 productive. It's not just the court system.
11 I think it's also the sheriff's department
12 could be more fees there.

13 MR. DUBOW: I think they are actually
14 looking at that now. I think L&I --

15 COUNCILMAN DOMB: I think the expediter
16 fee, I'm affiliated with this, hasn't
17 changed in 20 years at L&I.

18 MR. DUBOW: L&I has changed a lot of
19 their fees. We looked at them within the
20 last few years. It's something that we
21 continue to do. We always look at fees.
22 The fees can't be more than your costs.

23 COUNCILMAN DOMB: Right.

24 MR. DUBOW: So, we look at the fees.
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1 And you know, if they haven't been increased
2 in a while and there's room to increase
3 them, we do do that.

4 COUNCILMAN DOMB: I asked this question
5 this morning from Revenue. Who is in charge
6 of monitoring the fees for the City.

7 MR. DUBOW: Typically, it would be
8 Budget and Finance working with the
9 departments. And it's part of the budget
10 review process every year. There are
11 discussions about fees.

12 COUNCILMAN DOMB: That's a gold mine.
13 You guys could go to work on that one.

14 MS. ADAMS: Anna Adams, Budget Director.
15 Actually, when we meet with the departments,
16 one of our big questions is not only are
17 forecast for local generated non-tax
18 revenues accurate but are we on track,
19 what's going on with them, but is there any
20 room to increase fees. We are always
21 looking for ways that we can do things to
22 help fund some of the other programs that we
23 want to do as well as to find room for
24 everything else that we need to do in the
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1 budget.

2 So we actually make that as big part of
3 our budget process. And we also when --
4 when departments have requested new funding
5 for specific initiatives, we call it the
6 Justification Process. We also ask them to
7 look at what's going on with their fees and
8 everything is part of that structure.

9 But we are -- I think there will be some
10 conversations about particular fees that we
11 may be looking to do in the fall. We will
12 talk to Council about some of those.

13 COUNCILMAN DOMB: I will say this. I am
14 very hopeful that next year we are going to
15 collect a lot more real estate taxes.
16 Because I am not going to stop until we
17 collect that money. We are going to collect
18 the money and we'll have more money for that
19 next year. So thank you very much. Doing a
20 great job in my opinion. Very cooperative,
21 and I appreciate it. Thank you.

22 Thank you, Council President.

23 COUNCIL PRESIDENT CLARKE: Thank you,
24 Councilman.

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1 Chair recognizes Councilman O'Neill.

2 COUNCILMAN O'NEILL: Thank you,
3 Mr. President. Gentleman -- gentleman and
4 lady, the two issues on the soda tax that
5 seem to get discussed the most other than
6 the size of it are the legality either on
7 uniformity and on nexus going outside the
8 state or even outside the county.

9 On the size of it, so that's one issue
10 that comes up. I haven't had any
11 discussions directly with the soda industry.
12 But if I were the soda industry, I would be
13 concerned as about a half a cent, a quarter
14 cent as I would be about 3 cents. So, I'm
15 going to move to the legal issues.

16 On the uniformity -- I think everybody
17 understands what uniform means. It's a
18 question of how it's interpreted in a court
19 of law. But with nexus, particularly going
20 outside the state, I will start with that,
21 from a distributor who we are taxing a
22 distributor outside the state, is there any
23 examples that are apples and apples that you
24 can explain to me where we tax something

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1 outside the state where our reach is to the
2 City borders and some cases to larger
3 borders of Pennsylvania in other cases, but
4 where we go outside in tax and activity in
5 other state directly? I just want to --

6 MR. TULANTE: I don't have one off the
7 top of my head, but that's a -- our analysis
8 was that any distributor that is going to be
9 subject to this tax is doing so voluntarily.
10 In other words, the way the tax works is a
11 retailer notifies a distributor. I'm from
12 Philadelphia and there's this law that says
13 you are going to be subject to this. Can
14 you please confirm you received this notice,
15 go get registered or licensed. And then
16 once you register a license, I know I have
17 to buy from you. I discharged my
18 obligations.

19 COUNCILMAN O'NEILL: Is there anybody
20 else that we tax in such a fashion where
21 they get -- I am following where you are
22 coming from. But my question is, one, it
23 doesn't seem like there's a concrete
24 examples, apples and apples. But the
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1 concept of the voluntariness, can't complain
2 because you didn't have to do it. Do we
3 have anything like that, that we do where
4 people get notified that we are taxing you
5 even though you're outside the state, not
6 otherwise subject to it. But if you don't
7 do business with us, you don't have to pay
8 it with our City, vendors and businesses?

9 I'm just trying to get an idea where
10 the -- the nexus argument comes from even if
11 it's voluntary. Is this the first time we
12 would have ever done that?

13 MR. TULANTE: I don't know. I will look
14 into that.

15 COUNCILMAN O'NEILL: Okay. I appreciate
16 that.

17 MR. TULANTE: I don't know one way or
18 the other.

19 COUNCILMAN O'NEILL: Thank you.

20 COUNCIL PRESIDENT CLARKE: Thank you,
21 Councilman.

22 Chair recognizes Councilman Henon.

23 COUNCILMAN HENON: Thank you, Council
24 President.

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1 COUNCIL PRESIDENT CLARKE: Welcome.

2 COUNCILMAN HENON: And good afternoon.

3 Question on, I guess, to Mr. Dubow.

4 You know, you hear a lot about, you
5 know, rumors of decreasing non-wage tax,
6 stop in reductions, increasing real estate
7 taxes that we just heard. We were just
8 reminded that, you know, we the past several
9 years raised real estate four times.

10 We increased use and occupy tax. We
11 provided exemptions for small businesses,
12 which I think is great. And I think we all
13 champion providing some relief through the
14 whole property tax evaluation where the
15 commercial corridor businesses received a
16 \$2,000 exemption. Some of that included
17 BIRT.

18 I am sure in your analysis trying to
19 figure out how to fund these -- these
20 programs, and I believe in the programs and
21 what we need to do. I think we have an
22 opportunity to actually create are our
23 economy through these efforts. But some of
24 the conversation also has been, you know,
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1 taxes across the board, business taxes.

2 So, can you tell me the pros and cons on
3 you know, blanket across the board taxes on
4 businesses? After the Mayor and this body
5 has already made a decision to not increase
6 business taxes for once, you know, to, you
7 know, have a gradual decline in a wage tax
8 and our business taxes, what would it do if
9 you had a across-the-board business tax
10 increase?

11 What would it do to the exemptions for
12 some of the smaller businesses which, by the
13 way, I think make up like 85 percent of
14 Philadelphia business owners especially in
15 my district.

16 MR. DUBOW: So, a couple of things.
17 One, both of the tax reform commissions
18 concluded that the wage and business taxes,
19 when your increase cost us jobs and
20 conversely decreasing them helps create
21 jobs, so we wanted to stay away from
22 increases in either one of those areas.

23 Also, talked about the exemption in
24 small businesses. And the Revenue
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1 Department's analysis showed that there are
2 65,000 businesses, small businesses with
3 revenues under 100,000 in the City of
4 Philadelphia that won't have to pay the tax
5 at all for city exemption.

6 And so, if we got rid of the exemption,
7 they would all have to come back onto the
8 roles. We think that's a really big
9 positive of the business tax reduction
10 program.

11 COUNCILMAN HENON: Come back on the
12 roles meaning?

13 MR. DUBOW: They would have to pay
14 again.

15 COUNCILMAN HENON: Start paying taxes
16 again. All right. I would imagine through
17 a lot of collaboration and trying to figure
18 out how to move forward, that wasn't in --

19 MR. DUBOW: Correct. We wanted to stay
20 away from the broad-based taxes because of
21 the impact we think they have on jobs.

22 COUNCILMAN HENON: Okay. Thank you.

23 COUNCIL PRESIDENT CLARKE: Thank you,
24 Councilman.

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1 Real quick, Mr. Dubow, actually
2 unrelated to sugar but with respects to what
3 we hope will be a significant revenue stream
4 once we ultimately get our land values and
5 our appraisals of commercial real estate
6 corrected, do you have a sense of the
7 projected revenues?

8 MR. DUBOW: Yeah. I'm going to ask --

9 COUNCIL PRESIDENT CLARKE: If so, what
10 is that based on?

11 MS. ADAMS: So we build into the plan of
12 growth in -- based on OPA's schedule they
13 laid out for when they're doing the
14 commercial real estate. And then after
15 that, they will do the whole City again. We
16 built into the plan a projection in
17 additional taxable market value that flows
18 through our revenue model.

19 And so, we -- I can get the numbers. I
20 think we got to when they do the commercial
21 values, the commercial taxable market values
22 will grow by 3 percent. And that flows
23 through our revenue projection models.

24 COUNCIL PRESIDENT CLARKE: What is that
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1 based off of? We all acknowledge and maybe
2 you guys not publicly that we are -- our
3 ability to evaluate commercial real estate
4 is limited at best.

5 So, what do you projecting? I talked to
6 my friend and colleague Mr. Domb. He can
7 tick off like 10, 20, 30 properties of
8 significant size. And it's clear that those
9 assessments are not at -- subsequently, the
10 revenues generated from those. What are you
11 basing that off of? We haven't even done
12 the most obvious inaccurate appraisals on
13 commercial real estate.

14 What are we basing it on?

15 MS. ADAMS: It's based on conversation
16 with the Assessment Office. Based on their
17 opinions on what's likely to happen with the
18 taxable real estate once they do that
19 commercial assessments. I think we may err
20 on the side of being conservative. But I
21 don't think we're that conservative based on
22 what's happened in the last few years.

23 COUNCIL PRESIDENT CLARKE: All right. I
24 just, you know -- I'm say seeing some
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1 serious, serious, serious miscalculations in
2 our appraisal process. And I'm assuming
3 that there will be a significantly amount
4 more as it relates to revenues generated
5 once we get this correct. And the fact that
6 we don't have in place a mechanism that will
7 give us accurate appraisals, thereby
8 accurate tax bills for significant
9 commercial buildings and not to mention a
10 small ones. I'm just -- I don't know where
11 we get these projections from.

12 MS. ADAMS: This would obviously be both
13 the smaller properties as well as the larger
14 commercial properties. This is the average
15 growth in tax values.

16 COUNCIL PRESIDENT CLARKE: You
17 anticipating the smallest might go down?

18 MS. ADAMS: It's based on assumption of
19 what will happen to the taxable market
20 value. It will grow by 3 percent as a
21 whole. It's not -- we don't break out the
22 large commercial properties versus small
23 commercial properties. We don't have that
24 level of data.

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1 COUNCIL PRESIDENT CLARKE: Okay. All
2 right. And the conversation around -- I
3 know I'm going to upset some people about
4 changing the structure or the process
5 established with U&O. We have had that
6 offline conversation about right now the
7 oweness is on us to determine what's taxable
8 usage where we essentially -- it's supposed
9 to be the responsibility of the property
10 owner to indicate what portion of their real
11 estate is not being utilized.

12 MR. DUBOW: It actually -- it is on --
13 it works on the flip way of what we
14 discussed last time. Mr. Breslin can
15 discuss.

16 COUNCIL PRESIDENT CLARKE: Okay. I just
17 want --

18 MR. BRESLIN: Frank Breslin, Revenue
19 Commissioner. What we do is when we send
20 the bill for U&O tax, it starts with what we
21 call the max tax, the maximum tax for the
22 full value.

23 COUNCIL PRESIDENT CLARKE: For the
24 property based on square footage. Okay.
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1 MR. BRESLIN: And then the taxpayer
2 fills in any exemptions, vacant, residential
3 whatever and comes down to their calculation
4 of the tax due and then remits that to us.

5 COUNCIL PRESIDENT CLARKE: Okay. Is
6 that all? We do that with all businesses?

7 MR. BRESLIN: Yes. All properties
8 subject to U&O.

9 COUNCIL PRESIDENT CLARKE: Including
10 universities, all of the nonprofit
11 institutions? Because that's where it seems
12 to be some questions.

13 MR. BRESLIN: To anyone who is subject
14 to the tax. So there are exclusions from
15 the tax.

16 COUNCIL PRESIDENT CLARKE: You're saying
17 because the university is "not subject to
18 the tax" real estate tax because they're a
19 nonprofit status, we don't approach it in
20 that way?

21 MR. BRESLIN: Well, we still get -- if
22 the property is considered taxable they
23 would still get a bill. And then figure,
24 calculate a portion is taxable. Properties
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1 that are owned by universities still is
2 taxable if there are commercial activity
3 going on in that property.

4 COUNCIL PRESIDENT CLARKE: My question
5 is, we use the same process with the
6 institution and university hospitals that we
7 send them the tax bill based on their
8 taxable square footage and then they have to
9 tell us what portions of their property?

10 MR. BRESLIN: We do. But I think the
11 distinction is there are certain properties
12 that are just marked as exempt, completely
13 exempt because they are in that status all
14 the time. And they are pulled out of our
15 billing system, so they would not receive a
16 bill until some change where they become --

17 COUNCIL PRESIDENT CLARKE: Okay. The
18 church is clearly not commercial activity.

19 MR. BRESLIN: Exactly. They wouldn't
20 get a bill at all unless we had some
21 indication that there was commercial
22 activity taking place there. In which case,
23 we would set them back up. Then they would
24 get that bill and have to fill it out.

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1 COUNCIL PRESIDENT CLARKE: Okay. Thank
2 you. Sorry for that. Councilman Squilla is
3 here. I didn't see. We got some stuff
4 going on up here. I will get it together.

5 Chair recognizes Councilman Squilla.

6 COUNCILMAN SQUILLA: Okay.

7 COUNCIL PRESIDENT CLARKE: You all
8 trying to trick me with jumping in each
9 chair.

10 COUNCILMAN SQUILLA: Thank you,
11 Mr. President.

12 And I know we talked about earlier, we
13 talked about delinquent taxes. And there is
14 some delinquent tax dollars into the Five
15 Year Plan, how we are collecting that. And
16 I notice now, we've been getting a lot of
17 issues in our office with people being taken
18 to court for SWEEP violations.

19 What happen is, they had a SWEEP
20 violation last year or something and never
21 received notices. We have about ten of them
22 now in place, and they are now in Municipal
23 Court for -- and send up being like \$600 or
24 \$650 in fines.

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1 It's to me, we want to collect
2 delinquent taxes. But we want to also
3 collect fines and fees that are associated
4 with issues in the City. But when it comes
5 to this point, what we do is we're attacking
6 these residents and who are not able to pay
7 it. And then bringing it to Municipal Court
8 level to pay the SWEEPS violation of \$50 and
9 it ends up going to 600 or \$380 or something
10 like that. And then if that doesn't happen,
11 which they don't usually go to court and
12 then it goes to a collection agency.

13 We need to do a better job, I think, of
14 inhouse collection and going after these
15 folks inhouse or working with somebody to
16 collect a piece of it. I think the avenue
17 that we're taking now, and this is fairly
18 new. Within the last six months, is that
19 true that we're doing this? Does anybody
20 know.

21 MR. DUBOW: SWEEPS isn't us.

22 COUNCILMAN SQUILLA: It's collected by
23 Revenue, though. They don't know. All
24 right. Well, maybe offline we will bring
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1 this up. And I will try to figure out how
2 to approach the subject. How do we get them
3 out of the court to get them to pay their
4 fines that they owe and not these exorbitant
5 prices that are associated with these fines.
6 Because I'm a big advocate of collecting
7 delinquent fines, fees and taxes, but this
8 just seems like overkill. I think we're
9 sending the wrong message.

10 MR. DUBOW: We will have a discussion
11 and make sure the right people are there.

12 COUNCILMAN SQUILLA: All right. Thank
13 you very much.

14 Also, on the real estate tax. I know we
15 talked about the land value tax assessments
16 this year. And the \$14 million was -- that
17 was added into the Five Year Plan? Was that
18 into this year's budget.

19 MR. DUBOW: Correct. And so, it's
20 14 million a year. Over the full plan, it's
21 about \$70 million.

22 COUNCILMAN SQUILLA: \$70 million?

23 MR. DUBOW: Over five years.

24 COUNCILMAN SQUILLA: Over five years.
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1 But that money has been included in this
2 year's budget already?

3 MR. DUBOW: It has.

4 COUNCILMAN SQUILLA: And for the revenue
5 for the programs PreK, Community School,
6 Rebuild, the number that was quoted was
7 close to 90 million; is that correct?

8 MR. DUBOW: About 96 million when fully
9 implemented. The first year is half a year,
10 so it's about half of that.

11 COUNCILMAN SQUILLA: The first year is
12 approximately --

13 MR. DUBOW: 40 --

14 COUNCILMAN SQUILLA: 45.

15 MR. DUBOW: 48.

16 COUNCILMAN SQUILLA: Then you need
17 90 million a year after that?

18 MR. DUBOW: 96.

19 COUNCILMAN SQUILLA: 96. And so if that
20 value is reached, you can do everything in
21 the plan? If it's not reached, who decides
22 what programs and how you move forward
23 with -- does that come after the budget?

24 MR. DUBOW: Well, I think if -- we have
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1 to decide kind of at the -- if we didn't get
2 the full amount you're asking?

3 COUNCILMAN SQUILLA: Yes.

4 MR. DUBOW: Yeah. I think we have to
5 start figuring out then, you know, once we
6 knew what the amount was.

7 COUNCILMAN SQUILLA: Then you decide if
8 it's so many community schools, how much of
9 Rebuild.

10 MR. DUBOW: That's right.

11 COUNCILMAN SQUILLA: All right. Thank
12 you very much.

13 (Councilwoman Reynolds Brown sits in as Chair.)

14 COUNCILWOMAN REYNOLDS BROWN: Good
15 afternoon. So let me repeat what I think I
16 heard. You said that in the first year, you
17 expect a yield about \$48 million.

18 MR. DUBOW: Because it will be in place
19 for half a year, yes.

20 COUNCILWOMAN REYNOLDS BROWN: So you
21 should know, the homework that was done by
22 my staff and technical staff with the
23 Baltimore model, the yield was about
24 43 million in the first year.

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1 With that if both taxes brought in the
2 same amount, which tax would be less
3 regressive? The sugar-sweetened beverage or
4 the container tax in your view?

5 MR. DUBOW: Probably the container tax
6 because it would be harder to avoid.

7 COUNCILWOMAN REYNOLDS BROWN: Okay. The
8 issue of financial sustainability being a
9 real factor in this debate, which tax would
10 be more financially sustainable?

11 MR. DUBOW: I probably would want to
12 look at the results of what happened in
13 Baltimore before answering that to see what
14 that looked like and see what other examples
15 and see what happened over time.

16 COUNCILWOMAN REYNOLDS BROWN: Okay.
17 That's reasonable. Very well.

18 Let's move onto Councilwoman Sanchez.

19 COUNCILWOMAN QUINONES-SANCHEZ: Thank
20 you, Madam Chair.

21 I just feel compelled to put some of
22 this debate in a historical context. The
23 eight years that I've been hear on council
24 there's been a lot of work done with the
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1 Administration around limit -- not limiting
2 but being progressive in our taxation. And
3 given our limited resources, being very
4 focused about who we want to support and
5 provide relief for.

6 And so, the \$217 million in BIRT and
7 other wage reductions are legislated because
8 that has been the hard decisions that this
9 Council makes every single year when we
10 approve not only our tax bills but our Five
11 Year Plan. I think it's important to say
12 that.

13 I also want to say that the one thing I
14 learned in the eight years that I've been
15 here is that a robust debate is not about
16 one option.

17 COUNCILWOMAN REYNOLDS BROWN: That's
18 right.

19 COUNCILWOMAN QUINONES-SANCHEZ: As you
20 stated, Councilwoman, looking at what all
21 those options are is part of our process. I
22 want to caution folks to say that we can't
23 do real estate, we can't do U&o because next
24 year, and I think I want to -- not taking
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1 the words of Councilwoman Blackwell's mouth,
2 what I want to know is what do we do next
3 year with the projected deficit the School
4 District have for those of us who love
5 children?

6 And so, what is the Administration's
7 thought about the ask that is projected to
8 be made by the School District next year
9 with their projected hundred million dollar
10 shortfall?

11 MR. DUBOW: Actually, for both FY17 and
12 FY18, the District is projecting positive
13 fund balances. So doesn't project negative
14 until --

15 COUNCILWOMAN QUINONES-SANCHEZ: That's
16 based on the state budget being approved.

17 MR. DUBOW: Based on what's already been
18 approved.

19 COUNCILWOMAN QUINONES-SANCHEZ: What's
20 already been approved.

21 MR. DUBOW: Now, so they don't project
22 deficits until FY19. By that point, they
23 will have been two additional state budgets.

24 And we are talking about before, we really
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1 like to see what happens with those state
2 budgets before deciding what we would do
3 with the School District.

4 COUNCILWOMAN QUINONES-SANCHEZ: So in
5 terms of options, in those -- let's talk
6 about Year 19 since you bring it up.

7 In Year 19, our projected wage tax
8 reductions increase to 35 million, I believe
9 and then 65 million.

10 MS. ADAMS: In FY19, we project that the
11 cost of the wage tax reductions is about
12 34 million.

13 COUNCILWOMAN QUINONES-SANCHEZ: Why did
14 it jump up so high from one year to the
15 next?

16 MS. ADAMS: It was based on kind of when
17 you do the amount of rate reductions that we
18 put in. We could start in FY19.

19 COUNCILWOMAN QUINONES-SANCHEZ: This is
20 an increased rate reduction in that one from
21 the previous Five Year Plan.

22 MS. ADAMS: It's actually, I think, not
23 from the previous Five Year Plan. It's
24 about -- ends up being about the same. It's
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1 just we have fairly low rate reductions in
2 the first couple of year. And we start
3 ramping up when we have a little bit more of
4 a stable fund balance and we can afford a
5 little bit more.

6 COUNCILWOMAN QUINONES-SANCHEZ: Why have
7 we done that every time we do a Five Year
8 Plan?

9 MS. ADAMS: This is my first year doing
10 this, so I don't know.

11 MR. DUBOW: Why do we --

12 COUNCILWOMAN QUINONES-SANCHEZ: We do we
13 always kick those reductions down the road?

14 MR. DUBOW: It really does relate to
15 kind of where our fund balances are. Our
16 fund balances are pretty tight, so we can't
17 afford more early on.

18 COUNCILWOMAN QUINONES-SANCHEZ: So --

19 MR. DUBOW: The more you do early on,
20 the more all those kick through for every
21 year of the plan. And so if you have a
22 really high reduction the first year, it's
23 going to multiply by five.

24 COUNCILWOMAN QUINONES-SANCHEZ: I want
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1 to bring the Health Commissioner back up.
2 He made a statement at the end of my last
3 questioning that I want to --

4 (Health Commissioner approaches Table.)

5 DR. FARLEY: Yes.

6 COUNCILWOMAN QUINONES-SANCHEZ: When I
7 was talking about some of our vehicles and
8 the fact that the options provided in our
9 senior centers you said -- what did you say
10 to me.

11 DR. FARLEY: I asked if there were water
12 was available.

13 COUNCILWOMAN QUINONES-SANCHEZ: That is
14 part of the problem with this debate. There
15 is this elitist view that the people we are
16 highlighting this map have option, and if
17 not, they can drink water. And that only
18 those folks who can afford sugary drinks
19 will be the ones who have a choice to afford
20 it. And if not, you just have water.

21 And I can tell you that from the
22 discussions that I have in the community is,
23 it is that approach, that attitude of people
24 choose to drink sugar drinks as opposed to
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1 the limited options in their neighborhoods
2 is part of the problem with this debate.

3 And so, I just wanted to let you know
4 that that is part of the challenge. And
5 what I see part of the problem with this tax
6 not only that it's regressive and everything
7 else, but this approach that people have all
8 these options is not a good one.

9 And I don't think that as someone who is
10 a healthcare official, that -- well, I
11 didn't like your response.

12 DR. FARLEY: Okay. I apologize. I will
13 just say, though, we would recommend that
14 everybody drink water whether they're high
15 income, low income.

16 COUNCILWOMAN QUINONES-SANCHEZ: I -- I
17 drink water. My son drinks a lot of water.
18 My husband is a health nut and juices. And
19 I can tell you that everything that they
20 drink has some minor level of sugar. And
21 water is just not enough. And the issue of
22 choices because, you know, we keep making
23 this health thing around choices, is for
24 poor people. You know, and I'm speaking
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1 on -- this map reflects me. Reflects the
2 people I represent.

3 It's not cool. It's not cool for us to
4 say people have choices. Because poor
5 people don't have those choices that those
6 folks who can afford to drink an orange
7 juice. If you did a comparable analysis
8 about the person who buys the iced tea
9 versus the orange juice, the pricing is
10 almost doubled in those neighborhoods. And
11 that's the core of this debate about who is
12 going to pay for what we all agree are very
13 important initiatives. And that shouldn't
14 be taken lightly.

15 (Councilman Henon sits in as Chair.)

16 COUNCILMAN HENON: Thank you,
17 Councilwoman. Sounds like we are headed
18 towards a tobacco settlement in the near
19 future.

20 Chair recognizes Councilman Jones.

21 COUNCILWOMAN QUINONES-SANCHEZ: Was my
22 time up?

23 COUNCILMAN HENON: Yes. By settlement.
24 I don't think we're going anywhere any time
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1 soon. Have a Snickers bar.

2 COUNCILMAN JONES: I want her clock on
3 mine. Listen, so for the record, my
4 grandmother made the best lemonade ever. It
5 did not require a whole bunch, but she made
6 it with a lot of love and we drank it all
7 the time. And we lived -- I was born poor
8 before a whole bunch of folks. You know, we
9 have had options.

10 Couple of questions.

11 (Mr. Dubow moves back to Witness Table.)

12 I was wondering where you went.

13 MR. DUBOW: We were having a nice chat.

14 COUNCILMAN JONES: We can have one
15 public.

16 So, there is lot of debate or discussion
17 about predictability of funding. In one
18 breath I hear predictability so that we can
19 maintain a fund for young people for
20 libraries, for rec centers. And then I hear
21 that consumption is going make a dropoff.
22 And then I hear the economic theory that
23 somehow GNP is going to be shattered as we
24 know it in Philadelphia. And so, I'm really
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1 confused.

2 But let me ask a couple of questions
3 because this sounds reminiscent of the
4 debate we had on the Cigarette Tax and how
5 there was going to be mass exodus out of
6 the -- you know, the inner city economics
7 was going to collapse and that people were
8 going to make major cigarette runs into --
9 that would somehow trigger. I don't get it.

10 Did it -- tell me, was the impact of the
11 Cigarette Tax as drastic as it was
12 predicted? And what was the result by way
13 of revenue?

14 MR. DUBOW: I don't believe either that
15 or the liquor tax, either one had the
16 dramatic negative impact that were
17 projected. I think both of those taxes have
18 provided stable revenues for the School
19 District.

20 COUNCILMAN JONES: To the degree that we
21 don't have to go back to real estate this
22 year or next?

23 MR. DUBOW: Right.

24 COUNCILMAN JONES: All right. I will
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1 end on that.

2 COUNCILMAN HENON: Thank you,
3 Councilman.

4 Chair recognizes Councilman Oh.

5 COUNCILMAN OH: Thank you very much.

6 So to further this discussion, the AVI
7 resulted in surprisingly reduced taxes for
8 our biggest commercial buildings. And they
9 have come back recently to say that they are
10 for bifurcating real estate taxes with the
11 caveat that the tax be no more than
12 15 percent. And you know, I'm not clear
13 based on this principle that we're
14 discussing, why that would be.

15 If all these new modern buildings that
16 are 3.9 billion and all that being
17 developed, they would have prime rental and
18 use and occupancy, why would we limit that
19 to 15 percent when 15 percent does not reach
20 the full value of those large commercial
21 properties when we are trying to get money
22 elsewhere? Why don't we just do bifurcated
23 real estate tax and grade it according to
24 the value of the property?

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1 MR. DUBOW: Let me first say that the
2 15 percent --

3 COUNCILMAN OH: Cap.

4 MR. DUBOW: Not our proposal. So, I
5 think that's definitely something worth
6 discussing.

7 COUNCILMAN OH: Okay.

8 MR. DUBOW: Also, I say that the
9 Administration favors the idea of bifurcated
10 rate. But to get there, you need to amend
11 the state constitution. And that's a
12 multi-year process. So that as soon as you
13 can see something from that, would probably
14 be three years from now.

15 COUNCILMAN OH: Okay. The last time we
16 talked about this, the Administration was
17 supporting a 15 percent cap. And you
18 know -- but I'm glad to hear that it's not
19 done deal. It's all theoretical. Okay,
20 good.

21 So what about -- what about since we're
22 not taxing everyone evenly, we are looking
23 at alternatives. So, alternatives -- there
24 are many kind of incentives. I'm not

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1 necessarily favoring any of these, but I
2 would just like to know why have we not --
3 you know, why isn't there a consideration of
4 other taxes if you're going to create
5 incentives?

6 For example, you know, we have -- we
7 have new buildings and we like those. And
8 we have old rundown buildings. And why
9 don't we create different classes of City
10 taxes to deal with those, for example? You
11 know, new technologies that leave entire
12 groups of businesses not paying any taxes at
13 all in our City.

14 MR. DUBOW: I'm not sure what the
15 question is.

16 COUNCILMAN OH: In other words, if
17 you're not going to have a broad-based tax
18 and you're going to target something --
19 something that's already paying taxes and
20 2 percent above and everything else, have
21 you looked at other industries that are not
22 paying any taxes.

23 MR. DUBOW: For the most part, and I
24 probably should actually ask the City
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1 Solicitor to answer this, I think part of
2 the answer is a uniformity clause answer.
3 But I think I actually saw him walking out.
4 But I think that's really a question for
5 him. I think we would be precluded from
6 doing what you're talking about.

7 COUNCILMAN OH: But for use an
8 occupancy, we set the rate for use and
9 occupancy. Don't we set the rate for
10 parking tax and everything like that?

11 MR. DUBOW: Sure. If you're asking why
12 don't we increase U&O or parking.

13 COUNCILMAN OH: Why wouldn't we create
14 different classes.

15 MR. DUBOW: For U&O and parking to
16 generate enough revenue, you would have to
17 have really dramatic increases. We thought
18 that level of increase would be too large
19 and have to negative of an impact.

20 COUNCILMAN OH: Okay. So, there is not
21 any business being run in Philadelphia that
22 is growing, that is just avoiding paying any
23 taxes at all? You cannot think of one?

24 MR. DUBOW: No, we can't -- first of
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1 all, we can't have a different rate for a
2 specific business.

3 COUNCILMAN OH: I'm not saying a
4 different rate. I'm saying they're not
5 paying any taxes whatsoever.

6 MR. DUBOW: No. There are not
7 businesses that are not.

8 COUNCILMAN OH: Okay. Thank you very
9 much.

10 COUNCILMAN HENON: Thank you,
11 Councilman.

12 Chair recognizes Councilman Squilla.
13 Councilwoman -- oh, here he is.

14 COUNCILMAN SQUILLA: Thank you,
15 Mr. Chair. I believe this was Councilwoman
16 Bass' turn. I will just take it real quick.

17 A lot of people have gone back to the
18 delinquent taxes. And I know Councilman
19 Domb has talked about the collection
20 process. Do we have an actual number that
21 we can state or put on the books of
22 delinquent real estate taxes not so much as
23 far as water and fees and things like that?

24 MR. DUBOW: You talking about what's
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1 collectible or what's outstanding?

2 COUNCILMAN SQUILLA: If it's not
3 collectible, what are we doing? You can say
4 what's out there and what we think it's
5 collectible and why are we just keeping
6 numbers out there?

7 MR. DUBOW: I will hand it over to
8 Commissioner Breslin. And also say that
9 Revenue sent over a collection strategy
10 document today that kind of lays out in
11 detail what they are doing. And there's
12 a -- there's a large portion of that that's
13 about the real estate tax. Let me turn it
14 over to the commissioner.

15 MR. BRESLIN: Yeah. The number that
16 we've been talking about, I think the
17 numbers have changed a little bit. But the
18 number that's been discussed is from
19 December. And the real estate active
20 delinquency was 235 million.

21 COUNCILMAN SQUILLA: 235 million is
22 active. Does that mean ten years or less?
23 What's active?

24 MR. BRESLIN: Yes.
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1 COUNCILMAN SQUILLA: Ten years or less.

2 MR. BRESLIN: Yes.

3 COUNCILMAN SQUILLA: And how much is ten
4 years or more?

5 MR. BRESLIN: Sorry. Repeat that,
6 please.

7 COUNCILMAN SQUILLA: How much of the
8 delinquency is older than ten years?

9 MR. BRESLIN: The inactive, I don't know
10 that number. I have it.

11 MR. DUBOW: While he's looking that up,
12 in the Five Year Plan in the budget we
13 assume a 45 million of delinquent
14 collections of the property tax on the City
15 side each year. And so, it's probably about
16 50 million on the School District side. So
17 we are assuming about 90 million or so. And
18 I think that number is actually what the
19 collection has actually shown in that
20 document we sent over.

21 COUNCILMAN SQUILLA: So we're going to
22 say we're going to collect about \$90 million
23 a year in delinquent taxes over and above
24 what our regular tax collection is; is that
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1 correct?

2 MR. DUBOW: Over the current
3 collections.

4 COUNCILMAN SQUILLA: And our current
5 rate of collection is -- what do we project
6 that?

7 MR. DUBOW: About 94 percent for
8 property tax within the year that it's due.

9 MR. BRESLIN: That's correct.
10 Ninety-four percent within the tax within
11 the year that the tax is due. And the
12 number you are asking for is around 53
13 million.

14 COUNCILMAN SQUILLA: So, it's only
15 53 million that is uncollectible or over ten
16 years?

17 MR. BRESLIN: Yes.

18 COUNCILMAN SQUILLA: Okay. We're saying
19 in real estate our numbers, I guess, the
20 City numbers compared to maybe controllers
21 numbers that are off, I know there is a
22 discrepancy there, we are saying if you
23 combined all the total real estate taxes
24 due, it's still less than 300 million.

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1 MR. DUBOW: Yes. I think the defense
2 between the controller's numbers and ours, I
3 am imagine that their numbers include
4 interest and penalty.

5 MR. BRESLIN: Yeah. I'm talking about
6 principal only.

7 COUNCILMAN SQUILLA: Okay. If we make
8 these deals, we are not going to collect
9 interest or penalty off anybody coming
10 moving forward.

11 MR. BRESLIN: Some portion of it. But
12 it's true we won't collect all of the
13 interest and penalty due.

14 COUNCILMAN SQUILLA: And they're able to
15 make those arrangements with the Revenue
16 Department at this point?

17 MR. BRESLIN: That's correct. And it's
18 important just to when we talk about these
19 numbers to note that although these are
20 delinquency figures, a lot of these are in a
21 status that they may be compliant. They
22 could be in a payment agreement. They could
23 be in bankruptcy. There could be -- they
24 could be in some status that prevents us
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1 from taking any action, so.

2 COUNCILMAN SQUILLA: Even our payment
3 agreements are considered delinquent status?

4 MR. BRESLIN: Those numbers are in here.

5 COUNCILMAN SQUILLA: Is there a way to
6 break that?

7 MR. BRESLIN: We do have another report
8 that breaks down these. We can get that to
9 you by enforcement status so you can see how
10 many are in bankruptcy, how many are in
11 payment agreements and other status.

12 COUNCILMAN SQUILLA: That would be
13 great.

14 MR. BRESLIN: It's in the document that
15 we sent over.

16 COUNCILMAN SQUILLA: It's in the one you
17 sent today?

18 MR. BRESLIN: It is.

19 COUNCILMAN SQUILLA: That would be great
20 then. Because that helps tremendously to
21 see what is actually collectible and other
22 ones that are showing delinquent but
23 actually paying them, but yet they are
24 showing delinquent. It would be great to
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1 have -- it's broken down in people who
2 aren't paying, people who are still
3 delinquent and in payment plans, and people
4 who aren't paying but maybe because they are
5 bankrupt.

6 MR. BRESLIN: Correct.

7 COUNCILMAN SQUILLA: And it's in
8 bankruptcy holdings.

9 MR. BRESLIN: They in bankruptcy, we
10 can't bill them or take action.

11 COUNCILMAN SQUILLA: That would great.
12 Is there a separate number then as far as
13 water and sewer bills and --

14 MR. BRESLIN: Yes, there is. That was
15 not in that document, but we can get that
16 figure for you.

17 COUNCILMAN SQUILLA: All right. Thank
18 you very much.

19 COUNCILMAN HENON: Thank you,
20 Councilman. Chair recognizes Councilman
21 Taubenberger.

22 COUNCILMAN TAUBENBERGER: Thank you,
23 Chair, Mr. Chairman. It's appreciated very
24 much.

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1 I'd like to ask some questions on
2 dividends. Can you shed some light on how
3 the City identifies those who receive
4 dividends and interest on capital gains or
5 gambling income?

6 MR. BRESLIN: Yes. Those incomes are
7 taxable for the school income tax.

8 COUNCILMAN TAUBENBERGER: Correct.

9 MR. BRESLIN: As a compliance
10 initiative, we use third party data either
11 from the Internal Revenue Service or from
12 the Pennsylvania Department of Revenue to
13 find out what Philadelphia residents have
14 those types of taxable income. Then we
15 compare it to our database for school income
16 tax to see if they're paying. And if they
17 are not, we notify them about their tax
18 liability.

19 COUNCILMAN TAUBENBERGER: Now with that
20 interest, I have looked at some things that
21 constituents have given me. It's over
22 50 percent. What is that based on? That's
23 a lot of -- 50 percent interest.

24 MR. BRESLIN: Oh, the interest rate.
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1 COUNCILMAN TAUBENBERGER: On the tax.

2 MR. BRESLIN: Well, that would be a
3 combination of interest and penalty.

4 COUNCILMAN TAUBENBERGER: Yeah. But
5 many of these people, you know, get these
6 notices and they are several years old. I
7 am actually looking at one now that has
8 actually in the worksheet that was given,
9 this is the first time they received it
10 unless you can prove otherwise. I would
11 like to hear that story. From 2009 to 2014
12 with the interest in the beginning years
13 being nearly 50 percent and then going down
14 to 25 percent. But still it's a rather high
15 rate.

16 And had there been an earlier attempt to
17 collect this bill, they would have gotten
18 the money earlier, quicker, and I think the
19 person would have paid.

20 MR. BRESLIN: Right. So some of the
21 limitation there is it takes us a while to
22 get the information from the third party
23 sources. By the time IRS processes their
24 information, does what they need to do with
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1 it, sends it to us, it's generally -- and
2 I'm averaging about two years old, before we
3 get it. And then when we do get it, we --
4 our statute of limitations is six years.
5 Actually, because these are non-filers,
6 there is no statute of limitations. But
7 what we do through our compliance program is
8 we limit the look-back period to the six
9 years, and then we offer abatement. I'm not
10 remembering with this kind of program right
11 now what the level of abatement is. But
12 there is some kind of penalty built in that
13 if a taxpayer complies with a notice, they
14 get a degree of penalty abatement.

15 COUNCILMAN TAUBENBERGER: Having a tax
16 bill date back to 2009/2010, that's not good
17 even three years. I mean, I would like to
18 hear -- they are not here, the IRS. This is
19 a day of modern technology where you ought
20 to be able to get the records, I'd certainly
21 say, within a year, maybe two. And then to
22 come and try and collect a bill that's 2009
23 and you're given some senior citizens heart
24 attacks is what you're doing.

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1 MR. BRESLIN: I understand.

2 COUNCILMAN TAUBENBERGER: Has your
3 department ever tried to rectify this?

4 MR. BRESLIN: There have been several
5 efforts over the years, some as simple as
6 just publicizing, trying greater outreach
7 about the tax to get the word out for school
8 income tax. With low -- what we do is when
9 we see people through our data matching that
10 have smaller amounts due so that it doesn't
11 build into something so significant, rather
12 than send them a bill, we generally send
13 them a notice that just says we have an
14 indication that you may be subject to this
15 tax, so please speak to your tax preparer,
16 you know, or give us a call.

17 So we try to do outreach around it. It
18 has been a challenge. And we repeatedly
19 hear from taxpayers that it is a tax that
20 they are just not aware of.

21 COUNCILMAN TAUBENBERGER: Yeah. I
22 think, one, there has to be some education.
23 I hate to say how much money is on the table
24 for that.

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1 MR. BRESLIN: What's also surprising in
2 our research with this is how many of the
3 people that aren't aware of it have
4 professional tax preparers. And we reach
5 out to that community. We do seminars
6 throughout the year, cover all of our taxes.
7 Especially, the Philadelphia but we also go
8 to suburban because we realize that's where
9 there may be less awareness of Philly taxes.
10 We go out and do those. We do one out in
11 Springfield, Delaware County. We actually
12 do some in New Jersey.

13 We really do try to make the outreach.
14 So, it's been a challenge for us.

15 COUNCILMAN TAUBENBERGER: Maybe we can
16 help if we know what your shortcomings are.
17 Maybe we can help with that challenge. I
18 mean, I have to say many of these people,
19 these dollars are from little bit of income
20 that they had and they put over the years.
21 Maybe they work for Sears Roebuck or they
22 got Sears Roebuck stock or whatever. I know
23 my aunt worked for Boeing. And although she
24 doesn't live in Philadelphia, she's not
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1 eligible for this tax.

2 But the fact of the matter is, we need
3 to get the word out. So when a senior
4 citizen gets this, and I think many of them
5 are, they don't get a coronary arrest for
6 what is owed because most folks want to pay
7 their tax obligation. If not, they are
8 smart enough to hire an accountant to try
9 and get around it. The fact is they do.
10 And waiting from 2009/2010, I have the facts
11 in front of me. Is a long time.

12 MR. BRESLIN: Well, we go back to -- I'm
13 not sure what the base year off that is, but
14 it's probably a much more recent. We are in
15 2016. That's probably 2012/2013 data that
16 we used, but we go back to that six-year
17 look back. But keep in mind that there
18 actually is no statute, so we are --

19 COUNCILMAN TAUBENBERGER: I got it. Got
20 to get a better way to do this. And it
21 maybe -- I know this isn't really the
22 appropriate time to continue to hammer on
23 this, but maybe at some point when things
24 are a little different in these chambers as
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1 far as time, we can actually do a resolution
2 on this. And you come before us and explain
3 how this is done.

4 MR. BRESLIN: One piece that I left out
5 that I think is key is that we talk about
6 the data warehouse that will be implemented
7 in February of next year. And one of the
8 processes that we're trying to accommodate,
9 that should help us to get this information
10 for on our side to do our processing
11 quicker.

12 We can't speed up the IRS. That is a
13 scheduled release. So what happens is the
14 IRS the same time every year releases this
15 information to us. And we can't speed up
16 that process. But once we get it, we can
17 then speed up our process with the data
18 warehouse. And our ultimate goal with this
19 is to get to a point where we are doing one
20 year at a time, so that we are kind of so
21 current that, yeah, the only year we are
22 dealing with is the year's data that we got
23 and everyone is kind of up to date. Then it
24 won't be the big impact of, you know, that
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1 heart attack bill.

2 COUNCILMAN TAUBENBERGER: That is a
3 great goal. I think I speak for my
4 colleagues, I think we would all love to see
5 you attain that goal because there's a lot
6 of money on the table. And we can't
7 collect. And if we had them, we might not
8 have to raise other taxes. I mean, it is
9 very important. Thank you very much.

10 Mr. Chairman, thank you.

11 COUNCILMAN HENON: Thank you Councilman.

12 Chair recognizes Councilwoman Gym.

13 COUNCILWOMAN GYM: Thank you very much.

14 Mr. Dubow, I just wanted to clarify again
15 because I know it came up, the Cigarette Tax
16 is a fundamentally different tax than what
17 is being proposed; is that correct?

18 MR. DUBOW: Correct, yes.

19 COUNCILWOMAN GYM: Again, the taxes
20 being proposed is a distributor's tax?

21 MR. DUBOW: That's right.

22 COUNCILWOMAN GYM: Tax on distributor's?

23 MR. DUBOW: And this is also a tax we'll
24 collect. The Cigarette Tax the state
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1 collects.

2 COUNCILWOMAN GYM: Okay. And that if
3 wealthy distributors choose to pass on the
4 tax, then it's their choice to avoid their
5 tax obligation in this sense?

6 MR. DUBOW: Correct.

7 COUNCILWOMAN GYM: I think it's really
8 important. We are trying to think about
9 progressive tax policies and to think about
10 how they work. And it is difficult when we
11 look at wealthy entities and how we look at
12 them.

13 And I think that the attempt to try and
14 take a look in looking at a variety of
15 things as we've distributed taxes across a
16 whole variety of areas, as an alternative to
17 particular taxes, it's important to
18 understand that we are exploring a whole
19 group of alternatives. We have
20 traditionally done that. And that there are
21 lots of interpretations about how we look at
22 progressive taxation.

23 I also thought it was important for --
24 it's my understanding that the School

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1 District of Philadelphia does not provide
2 sugary beverages at all to its students. I
3 was one of the groups of parents in the
4 mid-2000s who advocated to take out soda out
5 of the schools. Make sure those weren't
6 vendors. It's my understanding that all
7 fruit juices that are provided at the School
8 District level do not have sugar added, that
9 they are all natural fruit juices.

10 MR. DUBOW: So would not be subject to
11 the tax.

12 COUNCILWOMAN GYM: I believe that the
13 provider also supports our rec centers and
14 our afterschool programs and those kinds of
15 thing, so I think that they share the same
16 providers.

17 MR. DUBOW: Thank you.

18 COUNCILWOMAN GYM: I hope that helps
19 clarify it a little bit. You know, I do
20 think it's important because I do think I
21 care a lot about the property taxes. I said
22 before, and I said earlier today, you know,
23 property taxes and U&O in particular, the
24 bread and butter of School District
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1 financing.

2 It's essential money. It's the only
3 money that school kids don't have to beg,
4 crawl and plead for. Every other thing, you
5 know, we literally bleed for that money
6 through other kinds of alternatives when we
7 open up other kinds of funding streams for
8 the District. We incur a lot risk when we
9 open up state -- you know, allow the state
10 to determine how they want to send revenue
11 our way.

12 So you know, I do hold those taxes very
13 carefully and I'm very thoughtful about
14 them. Have advocated that when School
15 District funding occurs that certainly we do
16 go to our primary revenue streams and that
17 we are responsible about it. I just want us
18 to be really thoughtful and careful about
19 how we look at it and utilize it.

20 MR. DUBOW: Understood. Thank you.

21 COUNCILWOMAN GYM: Thank you.

22 COUNCILMAN HENON: Thank you

23 Councilwoman.

24 Chair recognizes Councilwoman Sanchez.

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1 COUNCILWOMAN QUINONES-SANCHEZ: Thank
2 you. And I know we have other things to
3 testify. I just want to make sure that I'm
4 clear about my question.

5 I wanted us as a City to make sure that
6 we had done due diligence and we had asked
7 all of our providers about what the impact
8 were on the money. I want to ask the
9 Administration to provide for me kind of a
10 departmental by department reassessment and
11 realignment, like, where you feel you have
12 made this -- the most significant changes to
13 realign the budgets to the Mayor's priority.
14 You used the Fire Department as an example,
15 so if I can get that.

16 Everywhere we have touched children and
17 families, how we realigned to support the
18 Mayor's priorities that you've outlined and
19 feel that you've gone through, if you can
20 provide that to the Chair before we finish
21 this budget process, that will be important.
22 I will leave the rest of my questions
23 because I know we have the community schools
24 and all those folks coming.

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1 So, I leave the rest of them for that.

2 COUNCILMAN HENON: Thank you,
3 Councilwoman.

4 Chair recognizes Councilman Domb.

5 COUNCILMAN DOMB: Thank you,
6 Mr. Chairman. Just a couple questions I
7 wanted to ask. They might be more Revenue
8 related than Finance.

9 On the wage taxes and delinquent of
10 \$44 million, are those basically people who
11 work in companies that don't pay the wage
12 tax? My understanding is like payroll
13 services deduct these taxes and pay them to
14 the City.

15 MR. BRESLIN: Yes. They would be
16 companies that's -- that's companies that
17 are the wage tax. Yes. So they could be --
18 that could have been derived through the
19 audit assessments. It could be they
20 remitted tax returns and didn't pay. But
21 yes, it would be on companies.

22 COUNCILMAN DOMB: So, it's not
23 individuals basically. It's companies that
24 have remitted?

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1 MR. BRESLIN: Correct.

2 COUNCILMAN DOMB: That's 44 million
3 which includes the interest in penalties.
4 I'm going to go back to what I mentioned,
5 asked this morning about the BIRT
6 delinquency of 130 million. Maybe Rob can
7 answer this one.

8 Is that something we can actually
9 monetize, sell that delinquency to somebody
10 and get the cash for it?

11 MR. DUBOW: So my assumption is that
12 probably with any one of those streams of
13 delinquencies, that we could monetize it.
14 The question is how much someone is willing
15 to pay for it? Whether what they are
16 willing to pay for it makes it worthwhile
17 for us.

18 COUNCILMAN DOMB: Do we have a process
19 to see if we can put that out there to see
20 if it's something we should be doing?

21 MR. DUBOW: We can develop a process.
22 We have not been doing that other than with
23 the property tax, but we can do that.

24 COUNCILMAN DOMB: Okay. My experience
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1 is that if a third party is doing the
2 collection work, they are going to collect
3 it probably very aggressively.

4 MR. DUBOW: We do use private firms for
5 collections. Different question from
6 securitizing. But we do use private firms
7 for collections on the BIRT.

8 COUNCILMAN DOMB: And the other thing I
9 wanted to reiterate because I heard it this
10 morning, and I was surprised. Of the
11 delinquent taxes that we have, 22 percent
12 are owner-occupied and 78 percent are either
13 commercial or investors?

14 It's amazing.

15 MR. DUBOW: Right. Commercial,
16 industrial.

17 COUNCILMAN DOMB: Yeah. Okay. Thank
18 you. Thank you very much. Thanks.

19 COUNCILMAN HENON: Thank you,
20 Councilman. Before we get finished with
21 this panel, any other member have any
22 questions on revenue? Tax bills?

23 (No further questions.)

24 Thank you for your joining us here
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1 today.

2 Next if we can call -- we are on
3 callbacks again. Like to ask that the
4 Department of Education please approach.

5 Excuse me, we are going to be taking a
6 short break. We are going to give a few
7 people a chance to get ready for the next
8 panel.

9 - - -

10 (Brief break taken.)

11 - - -

12 COUNCILMAN HENON: Thank you all.

13 We have callbacks for Department of
14 Education. And if anybody is here from the
15 Management Director's Office to answer any
16 questions on callbacks regarding Rebuild, we
17 ask you to hang in there for a little bit
18 longer.

19 And with that, we are going to convene
20 our Committee of the Whole on the callbacks
21 starting with the Department of Education
22 and preschool, preK and community schools.

23 Are there any members that have any
24 questions they wish to ask on the callbacks?

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1 (No questions.)

2 Well, thank you so much for coming back
3 on the callbacks. Is there any Members
4 before I call up the Management Director's
5 Office regarding Rebuild, does any members
6 have any questions on callbacks for Rebuild
7 or the Management Director's Office in
8 general?

9 (No questions.)

10 Okay. Well, this is a first. Well,
11 thank you for the callbacks. We will be in
12 touch. Give me one moment here so we can
13 have the official ending of our Council of
14 the Whole.

15 So there being no further questions on
16 any of the callbacks for the Department of
17 Education and Management Director's Office
18 regarding Rebuild, this Committee will stand
19 in recess until Tuesday, May 17 at
20 10:00 a.m. At which time, we will reconvene
21 in Room 400.

22 So, thank you all for your time today.

23 (Committee of the Whole adjourned at 5:19
24 p.m.)

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C E R T I F I C A T I O N

I, hereby certify that the proceedings and evidence noted are contained fully and accurately in the stenographic notes taken by me in the foregoing matter, and that this is a correct transcript of the same.

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Court Reporter - Notary Public

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