

**BOARD OF REVISION OF TAXES
FISCAL YEAR 2016 BUDGET TESTIMONY
MAY 21, 2015**

EXECUTIVE SUMMARY

DEPARTMENT MISSION AND FUNCTION

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

Description of Major Services: The Board of Revision of Taxes is an independent, seven-member board appointed by the Board of Judges of the Philadelphia Common Pleas Court. The Board is required to hear assessment appeals. The Board only determines the value for a property when there is an appeal. The Appeals Board hears and renders decisions for real property assessment appeals, nunc pro tunc petitions, and unique non-profit applications. The Board of View, an independent three member Board appointed by the Board of Judges, hears and renders decisions for condemnation (eminent domain) appeals.

PROPOSED BUDGET HIGHLIGHTS/FUNDING REQUEST

Budget Highlights: The FY16 Proposed Budget is \$160,306 below FY15 Current Projection primarily due to one time bonuses and overtime costs in FY15.

Fund	Class	FY14 Actual	FY15 Current Projection	FY16 Proposed Budget	FY16-FY15 Change	FY16-FY15 Percent Change
General	100	1,015,351	964,933	819,627	(145,306)	-15.1%
	200	23,466	35,200	20,200	(15,000)	-42.6%
	300/400	14,530	15,727	15,727	0	0.0%
	Total	1,053,347	1,015,860	855,554	(160,306)	-15.8%
	Positions	11	14	14	0	0.0%

* Other Funds includes County Liquid Fuels Tax Fund, Special Gasoline Tax Fund, Healthchoices Behavioral Health Fund, Hotel Room Rental Tax Fund, Grants Revenue Fund, Community Development Fund, Car Rental Tax Fund, Housing Trust Fund, Water Fund, Water Residual Fund, Aviation Fund, and Acute Care Hospital Assessment Fund.

Staff Demographics Summary (as of December 2014)

	Total	Minority	White	Female
Full-Time Staff	14	5	9	4
Executive Staff	11	4	7	2
Average Salary - Executive Staff	\$67,227	\$76,125	\$71,250	\$71,000
Median Salary - Executive Staff	\$70,000	\$71,250	\$70,000	\$71,000

Employment Levels (as of December 2014)

	Budgeted	Filled
Full-Time Positions	15	14
Part-Time Positions	0	0
Executive Positions	11	11

PERFORMANCE, CHALLENGES AND INITIATIVES

DEPARTMENT PERFORMANCE (OPERATIONS)

Pennsylvania state law requires the BRT to dispose of appeals as promptly as possible. Since the implementation of AVI, doing so has been a huge undertaking and great challenge. One and half years past the AVI appeal filing deadline the Board has rendered decisions on 90% of the appeals filed as well as 10% of the 2015 appeals. Before the fiscal year ends all 2014 and 2015 appeals should be complete and the BRT will be back to its normal operating calendar.

DEPARTMENT CHALLENGES

The BRT’s two biggest challenges have been finding and retaining qualified temporary staff and managing such high appeal volume with an antiquated computer system. City Council and the Dept. of Finance have supported all of our requests for additional funds which have primarily been used for personnel. The BRT has been working alongside the Office of Property Assessment to build and implement a CAMA system. A new CAMA system will dramatically reduce the amount of processing time per appeal and improve the way we share appeal information with the OPA.

ACCOMPLISHMENTS & INITIATIVES

The Board members, along with the department staff, take great pride in how efficiently the AVI appeal caseload was managed. In the past 30 years, the city has never received that number of appeals.

STAFFING

Staff Demographics (as of December 2014)

<i>Full-Time Staff</i>				<i>Executive Staff</i>			
	Male	Female		Male	Female		Female
	African-American			African-American			
<i>Total</i>	4	1	<i>Total</i>	3	1		
<i>% of Total</i>	28.6%	7.1%	<i>% of Total</i>	27.3%	9.1%		
	White			White			
<i>Total</i>	6	3	<i>Total</i>	6	1		
<i>% of Total</i>	42.9%	21.4%	<i>% of Total</i>	54.5%	9.1%		
	Hispanic			Hispanic			
<i>Total</i>	0	0	<i>Total</i>	0	0		
<i>% of Total</i>	0.0%	0.0%	<i>% of Total</i>	0.0%	0.0%		
	Asian			Asian			
<i>Total</i>	0	0	<i>Total</i>	0	0		
<i>% of Total</i>	0.0%	0.0%	<i>% of Total</i>	0.0%	0.0%		
	Other			Other			
<i>Total</i>	0	0	<i>Total</i>	0	0		
<i>% of Total</i>	0.0%	0.0%	<i>% of Total</i>	0.0%	0.0%		
	Bi-lingual			Bi-lingual			
<i>Total</i>	0	0	<i>Total</i>	0	0		
<i>% of Total</i>	0.0%	0.0%	<i>% of Total</i>	0.0%	0.0%		
	Male	Female		Male	Female		
<i>Total</i>	10	4	<i>Total</i>	9	2		
<i>% of Total</i>	71.4%	28.6%	<i>% of Total</i>	81.8%	18.2%		

CONTRACTING

Not applicable.