

**BOARD OF REVISION OF TAXES
FISCAL YEAR 2022 BUDGET TESTIMONY
MAY 2021**

INTRODUCTION

Good Morning, President Clarke and Members of City Council. I am Carla E. Pagan, Executive Director. Joining me today is Linda Tucci, Executive Assistant. I am pleased to provide testimony on the Board of Revision of Taxes' Fiscal Year 2022 Operating Budget.

DEPARTMENT MISSION & PLANS

Mission: The Board of Revision of Taxes (BRT) hears appeals on real property valuations and addresses exceptions and inequities in those values. BRT 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 and determine the market value for the tax year in question. The Appeals Board hears and renders decisions for real property assessment appeals, unique non-profit applications, Homestead Exemption appeals, and nunc pro tunc ("now for then") petitions that allows property owners to file a petition now for a previous deadline or tax year. The Board of View, an independent, three-member Board appointed by the Board of Judges, hears and renders decisions for condemnation (eminent domain) appeals.

Plans for Fiscal Year 2022:

Our primary mission for the upcoming fiscal year is to increase efficiencies in our operation relative to the new computer-assisted mass appraisal system (CAMA).

One month prior to the COVID pandemic, CAMA was rolled out to the Board of Revision of Taxes (BRT) and the Office of Property Assessment (OPA). Both departments received a complete overall in their computer operating system. Thirty days into testing new functions and putting our training into use, COVID-19 hit. The BRT staff was unable to complete testing and resolve any potential issues with the CAMA program.

Spring 2020 plans for testing, training and execution in CAMA, urgently shifted to COVID recovery and remote operations. And although the department has recovered, many efforts in the new system were "quick fixes".

The BRT has finally reached the point where we can create much needed reports and move beyond a working-knowledge in the CAMA system. We are unlocking tools within the software that increase our efficiencies, deliver time sensitive information to OPA evaluation staff and provide much needed data to related city departments.

By the close of fiscal year 2022, I feel confident that BRT staff will have expert knowledge in the CAMA system and technical issues will have been resolved.

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BUDGET SUMMARY & OTHER BUDGET DRIVERS

Please refer to attached FY22 Budget Hearing Summary Charts in section 1: Staff Demographics Summary, section 2: Employment Levels, section 3: Financial Summary by Class, section 6: Participation Rate and Goal.

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PROPOSED BUDGET OVERVIEW

Proposed Funding Request:

The proposed Fiscal Year 2022 General Fund budget totals \$1,053,462 an increase of \$10,248 over Fiscal Year 2021 estimated obligation levels. This INCREASE is due to the reinstatement of exempt salary reductions take in Fiscal Year 2021.

The proposed budget includes:

- \$997,835 in Class 100, a \$10,248 increase over FY21. This funding will cover the costs to reinstate exempt salary reductions taken last Fiscal Year.
- \$37,900 in Class 200. This funding primarily covers the costs of court reporting but also repairs, maintenance and parking.
- \$17,727 in Class 300/400. This funding supports our operation with critical supplies and equipment.

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STAFFING LEVELS




The department is requesting sixteen (16) budgeted positions for FY22. The same level as FY21. We plan on promoting one current employee and filling one vacancy within the department.

NEW HIRES

Please refer to attached FY22 Budget Hearing Summary Charts in section 8: New Hires Information.

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PERFORMANCE, CHALLENGES, AND INITIATIVES

Measure	 CY20 ACTUAL	 CY21 TARGET	 CY22 TARGET
Volume of Appeals filed for current tax year*	7,571	N/A	N/A
Percentage of appeals heard during the reporting period: current year ¹	47%	100%	N/A
Volume of appeals filed for the upcoming tax year *	2,228	N/A	N/A
Percentage of appeals heard during the reporting period: upcoming year ²	9%	45%	100%

** Appeals are due to the BRT in the October before the year being appealed. For example, appeals for tax year 2021 were due to the BRT in October 2020. The BRT begins hearing appeals on January 1 of the tax year being appealed. BRT does not project a target for this measure, as BRT does not control the volume of appeals.*

¹Percentage reflects appeals heard for Tax Year 2020.

²Percentage reflects appeals heard for Tax Year 2021.

Program FY22 Strategic Goals

Continue eliminating a hearing backlog of hearings that was a result of the COVID-19 pandemic. In 2020, BRT had to forgo four months of oral hearings until the Office of Property Assessment evaluators, and counsel obtained remote access to City systems.

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OTHER BUDGETARY IMPACTS

Federal and State (Where Applicable): N/A

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CONTRACTING EXPERIENCE

Please refer to attached FY22 Budget Hearing Summary Charts in section 4: Contracts Summary.

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EMPLOYEE DATA

Please refer to attached FY22 Budget Hearing Summary Charts in section 7: Staff Demographics.

LANGUAGE ACCESS

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

Sarah O’Connell, is our language access coordinator. The date of our last training was prior to 2017. Our language access plan, is not currently posted on [Language Access Plans | Office of Immigrant Affairs | City of Philadelphia](#).

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

All BRT staff members are front-line personnel and are trained to provide language access services. The staff and board all speak English as a primary language. One board member is fluent in Mandarin. BRT staff is 60% White and 40% Black or African American. BRT board members are 70% White and 30% Black or African American.

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

The BRT received zero requests for language access services in the past year. Prior to COVID, we usually received one to three requests annually. 100% percent of our language access service requests are delivered. The language line has been the only service provided. Once, several years ago, we had a document translated using the language line.

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

During the past year, the department has reassured foreign language appellants that translation services are available during remote hearings, although we never needed to use them.

CLIMATE CHANGE

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

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

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

The department should not see increased costs due to climate change until climate change affects real estate values in our city. However, demands will be impacted sooner, if the city mandates a reduction of the carbon footprint, of each department.

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

As city systems and software improve and modernize, adaptation to climate change becomes easier. The BRT will consume less and recycle more. Since the conversion to a modern CAMA system, less paper is required, and remote work is most viable. As costs associated with climate change may increase, they will be offset by the reduction in office space and maintenance.

1. Staff Demographics Summary

Staff Demographics Summary (as of December 2020)				
	Total	Minority	White	Female
Number of Full-Time Staff	15	5	10	8
Number of Exempt Staff	12	4	8	5
Number of Executive Staff (deputy level and above)	11	4	7	4
Average Salary, Full-Time Staff	\$62,767	\$70,918	\$58,478	\$60,297
Average Salary, Exempt Staff	\$68,475	\$78,841	\$63,292	\$72,940
Average Salary, Executive Staff	\$68,396	\$78,841	\$62,428	\$73,841
Median Salary, Full-Time Staff	\$70,000	\$70,000	\$59,665	\$59,665
Median Salary, Exempt Staff	\$70,000	\$70,000	\$70,000	\$70,000
Median Salary, Executive Staff	\$70,000	\$70,000	\$70,000	\$70,000

2. Employment Levels

Employment Levels (as of December 2020)		
	Budgeted	Filled
Number of Full-Time Positions	16	15
Number of Part-Time Positions	0	
Number of Exempt Positions	12	12
Number of Executive Positions (deputy level and above)	11	11
Average Salary of All Full-Time Positions	\$62,767	\$62,767
Median Salary of All Full-Time Positions	\$70,000	\$70,000

FY22 Budget Hearing Summary Tables - Board of Revision Taxes

3. Financial Summary by Class

Some departments may also want to provide financial summary tables for other funds, such as the Grants Fund. Departments should delete any budget lines that have \$0 in every year (i.e. if a department has no Class 500 appropriations, actuals, or proposed appropriations, the Class 500 row should be deleted).

General Fund Financial Summary by Class

	FY20 Original Appropriations	FY20 Actual Obligations	FY21 Original Appropriations	FY21 Estimated Obligations	FY22 Proposed Appropriations	Difference: FY22-FY21
Class 100 - Employee Compensation	\$962,864	\$1,044,789	\$987,587	\$987,587	\$997,835	\$10,248
Class 200 - Purchase of Services	\$75,200	\$39,013	\$37,900	\$37,900	\$37,900	\$0
Class 300/400 - Materials, Supplies & Equipment	\$22,727	\$22,571	\$17,727	\$17,727	\$17,727	\$0
	\$1,060,791	\$1,106,373	\$78,841	\$1,043,214	\$1,053,462	\$10,248

4. Contracts Summary

This table focuses on large professional services contracts with for-profit vendors. "Large" is defined as meaning that an RFP was required. Departments should focus on contracts that have been conformed to date. Any departments that have large contracts with non-profit providers are encouraged to provide board makeup information in the optional "Non-Profit Vendor Demographics" table below.

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

Top Five Largest Contracts, FY21

Non-Profit Vendor Demographics: N/A

5. Performance Measures Table

Please refer to the FY22 Budget Testimony narrative for Performance Measure data.

6. Participation Rate and Goal

The Contract Participation Goal table is for all contracts (Public Works, SS&E, and Professional Services, combined).

Contracts Summary (Professional Services only):

	FY18	FY19	FY20	FY21	FY22	FY21 YTD (Q1 & Q2)
Total amount of contracts	\$0	\$0	\$0	\$0	\$0	\$0
Total amount to M/W/DSBE	\$0	\$0	\$0	\$0	\$0	\$0
Participation Rate	N/A	N/A	N/A	N/A	N/A	N/A

Total M/W/DSBE Contract Participation Goal (Public Works; Services, Supplies & Equipment; and Professional Services combined)

	FY20	FY21	FY22
M/W/DSBE Contract Participation Goal	0%	0%	0%

FY22 Budget Hearing Summary Tables - Board of Revision Taxes

7. Staff Demographics

Biracial employees should be included under "Other."

Staff Demographics (as of December 2020)					
Full-Time Staff			Executive Staff		
	Male	Female		Male	Female
	African-American	African-American		African-American	African-American
<i>Total</i>	3	2	<i>Total</i>	3	1
<i>% of Total</i>	20%	13%	<i>% of Total</i>	20%	7%
<i>Average Salary</i>	\$70,000	\$72,295	<i>Average Salary</i>	\$70,000	\$105,365
<i>Median Salary</i>	\$70,000	\$72,295	<i>Median Salary</i>	\$70,000	\$105,365
	White	White		White	White
<i>Total</i>	4	6	<i>Total</i>	4	3
<i>% of Total</i>	27%	40%	<i>% of Total</i>	27%	20%
<i>Average Salary</i>	\$61,750	\$56,298	<i>Average Salary</i>	\$61,750	\$63,333
<i>Median Salary</i>	\$61,000	\$59,669	<i>Median Salary</i>	\$61,000	\$60,000
	Hispanic	Hispanic		Hispanic	Hispanic
<i>Total</i>	0	0	<i>Total</i>	0	0
<i>% of Total</i>	0%	0%	<i>% of Total</i>	0%	0%
<i>Average Salary</i>	0	0	<i>Average Salary</i>	\$0	\$0
<i>Median Salary</i>	0	0	<i>Median Salary</i>	\$0	\$0
	Asian	Asian		Asian	Asian
<i>Total</i>	0	0	<i>Total</i>	0	0
<i>% of Total</i>	0%	0%	<i>% of Total</i>	0%	0%
<i>Average Salary</i>	0	0	<i>Average Salary</i>	0	0
<i>Median Salary</i>	0	0	<i>Median Salary</i>	0	0
	Other	Other		Other	Other
<i>Total</i>	0	0	<i>Total</i>	0	0
<i>% of Total</i>	0%	0%	<i>% of Total</i>	0%	0%
<i>Average Salary</i>	0	0	<i>Average Salary</i>	0	0
<i>Median Salary</i>	0	0	<i>Median Salary</i>	0	0
	Bilingual	Bilingual		Bilingual	Bilingual
<i>Total</i>	0	0	<i>Total</i>	0	0
<i>% of Total</i>	0%	0%	<i>% of Total</i>	0%	0%
<i>Average Salary</i>	0	0	<i>Average Salary</i>	0	0
<i>Median Salary</i>	0	0	<i>Median Salary</i>	0	0
	Male	Female		Male	Female
<i>Total</i>			<i>Total</i>		
<i>% of Total</i>	0%	0%	<i>% of Total</i>	0%	0%
<i>Average Salary</i>	0	0	<i>Average Salary</i>	0	0
<i>Median Salary</i>	0	0	<i>Median Salary</i>	0	0

Detail for non-binary employees, if applicable: N/A

8. New Hire Information/Language Access

Date range is 7/1/20 to December 2020 increment run. Detail for any hires since then can be added in the text box below the table.

FY22 Budget Hearing Summary Tables - Board of Revision Taxes

New Hires (from 7/1/2020 to December 2020)	
	Total Number of New Hires
Black or African American	0
Asian	0
Hispanic or Latino	0
White	0
Other	0
Total	0

Detail for new hires since December 2020, if applicable: N/A

All Staff	
	English
Black or African American	5
Asian	0
Hispanic or Latino	0
White	10
Other	0
Total	15

Frontline Staff	
	English
Black or African American	5
Asian	0
Hispanic or Latino	0
White	10
Other	0
Total	15