

City of Philadelphia



Council of the City of Philadelphia
Office of the Chief Clerk
Room 402, City Hall
Philadelphia

(Resolution No. 020585)

RESOLUTION

Authorizing the Committee on Finance to conduct hearings to investigate the property assessment practices of the Board of Revision of Taxes.

WHEREAS, The recent reassessments notices issued by the Board of Revision of Taxes (“BRT”) have left thousands of Philadelphia property owners angered at the large percentage increases they are being asked to pay; and confused as to how the system of property tax reassessment works; and

WHEREAS, Those who are asked to bear an ever increasing real estate tax burden are entitled to be assured that the property tax reassessment system is fair and equitable, both in theory and in practice; and

WHEREAS, If reform of the property tax assessment process is necessary, the starting point must be an investigation of the laws governing property reassessment, the practices and procedures followed by the BRT, and whether fairer and more equitable procedures have been successfully implemented in other jurisdictions; and

WHEREAS, Council is the appropriate body to conduct such an investigation, both because Council authorizes taxes to be levied upon the assessments returned by the BRT, and because, under the City-County Consolidation Act, City Council, with voter approval, has “full powers to legislate with respect to the election, appointment, compensation, organization, abolition, merger, consolidation, powers, functions and duties of the...Board of Revision of Taxes or its successor, with respect to the making of assessments of real and personal property as provided by Act of Assembly”; now therefore

RESOLVED, BY THE COUNCIL OF THE CITY OF PHILADELPHIA, That the Committee on Finance is hereby authorized to conduct hearings to investigate the property assessment practices of the Board of Revision of Taxes (“BRT”), and, in particular, to examine:

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- (a) The laws that create the BRT and define its powers, functions, and duties;
- (b) The procedures the BRT follows in reassessing property;
- (c) The role of the City Administration, if any, in the BRT's reassessment process;
- (d) The procedure that governs appeals of reassessments;
- (e) Reassessment procedures used by other counties or other taxing jurisdictions, and, in particular, any procedures that are used to cushion the impact of sudden large increases in assessed values; and
- (f) The role of the State Tax Equalization Board ("STEB") in the assessment process, and the interplay between STEB and the BRT. To examine that issue, the Committee shall invite a representative of STEB to attend the hearings.

RESOLVED FURTHER, That in furtherance of its investigation, the Committee on Finance is hereby authorized to issue subpoenas as may be necessary or appropriate to compel the attendance of witnesses and the production of documents to the full extent authorized under Section 2-401 of the Philadelphia Home Rule Charter.

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CERTIFICATION: This is a true and correct copy of the original Resolution, Adopted by the Council of the City of Philadelphia on the nineteenth of September, 2002.

Anna C. Verna
PRESIDENT OF THE COUNCIL

Marie B. Hauser
CHIEF CLERK OF THE COUNCIL

Introduced by: Council President Verna, Councilmembers Ortiz, DiCicco, Kenney, Goode and Mariano

Sponsored by: Council President Verna, Councilmembers Ortiz, DiCicco, Kenney, Goode, Mariano, Nutter, Tasco, Reynolds Brown, Rizzo, Clarke, Miller, Krajewski, Blackwell and Cohen