

City of Philadelphia



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

(Resolution No. 020641)

RESOLUTION

Requesting the Pennsylvania General Assembly to enact legislation to provide that the Board of Revision of Taxes ("BRT") shall not certify any assessments of real property for calendar year 2002 or calendar year 2003 that exceed the prior year's assessment for any particular property by such percentage amount as Council shall ordain, provided that such maximum percentage increase shall be no less than (4%) and no greater than ten percent (10%), and to provide that Council may also ordain that such maximum percentage increase in assessments shall only apply if a property is owned by the same person who owned the property at the time of the prior year's tax levy, all pending action to reform the assessment process in Philadelphia.

WHEREAS, The recent reassessment 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, Council has held hearings to investigate the assessment process, and a bill has been introduced to reform the assessment process by reassigning the powers, duties and functions now exercised and performed by the Board of Revision of Taxes to three newly-created agencies, subject to approval of the voters; and

WHEREAS, Until reform of the assessment process has been accomplished, it is appropriate to protect taxpayers from the unfairness of bearing the burden of a large percentage increase in real estate tax liability in any one year; and

WHEREAS, While Council has held hearings on bills that would freeze or cap assessments, the City Solicitor has advised Council that in his opinion, various provisions of the Philadelphia Home Rule Charter and state law prevent Council from providing immediate relief to taxpayers during the current fiscal year; and

WHEREAS, It is therefore appropriate to request action by the General Assembly to provide immediate relief to taxpayers; now therefore

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RESOLVED, BY THE COUNCIL OF THE CITY OF PHILADELPHIA, That Council hereby requests the Pennsylvania General Assembly to amend the statute governing the making of assessments in Counties of the First Class (72 P.S. §5341.1 *et seq.*) to provide that:

(a) the Board of Revision of Taxes (“BRT”) shall not certify any assessments of real property for calendar year 2002 or calendar year 2003 that exceed the prior year’s assessment for any particular property by such percentage amount as Council shall ordain, provided that such maximum percentage increase shall be no less than four percent (4%) and no greater than ten percent (10%);

(b) if the BRT has certified any assessments for calendar year 2002 that exceed the maximum percentage increase ordained by Council, then such certification shall be annulled, and the BRT shall be required to recertify assessments for calendar year 2002 meeting the maximum percentage increase ordained by Council, such recertification not to extend the time for any appeal; and

(c) the Council may further provide by ordinance that the maximum percentage increase in assessments shall only apply if a property is owned by the same person who owned the property at the time of the prior year's tax levy.

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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 seventeenth of October, 2002.

Anna C. Verna
PRESIDENT OF THE COUNCIL

Marie B. Hauser
CHIEF CLERK OF THE COUNCIL

Introduced by: Councilmembers Nutter, DiCicco and Council President Verna

Sponsored by: Councilmembers Nutter, DiCicco, Council President Verna
O'Neill, Ortiz, Kenney, Cohen, Tasco and Krajewski