

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

(Resolution No. 090894)

#### RESOLUTION

Authorizing City Council's Committee of the Whole to hold public hearings on the procedures that the City currently employs to collect delinquent taxes, the effectiveness or shortcomings of those procedures, and the additional measures and resources required to improve the system for collecting delinquent taxes.

WHEREAS, It is essential that all those who pay taxes to the City and School District of Philadelphia have faith and trust in the fundamental fairness of the City's tax collection process; and

WHEREAS, This trust can exist only if it is clear that the City diligently, comprehensively, and in a timely manner pursues and collects the taxes that are due it. Published reports of cumulative unpaid taxes from prior years, however, support the conclusion that substantial unpaid amounts remain "on the table," thereby engendering public distrust in the overall fairness of the tax collection system. Taxpayers who do pay their taxes on time and in full have reason to believe that they bear a disproportionate share of the cost of government; and

WHEREAS, Testimony before the Council's Committee of the Whole during consideration of the FY2010 Operating Budget established that the City's Director of Finance, the Revenue Department, and the Law Department, with input from members of Council and the Controller's Office, are striving to enhance the procedures for collecting unpaid taxes and for discovering non-filers who should file tax returns. That said, testimony also established that these efforts remain very much a work in progress; and

WHEREAS, In anticipation of the forthcoming proposed Operating Budget for FY2011 and proposed Five-Year Financial Plan for FY2011–2015, it is critically important for Council and the public to understand clearly the tax collection procedures that are now in place. It is equally essential to identify additional measures that would be required to improve the system of tax collection; and further, to identify the technology, staff, training, legislation, and funding needed to achieve that goal; now, therefore,

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*RESOLVED, BY THE COUNCIL OF THE CITY OF PHILADEPHIA*, That the Committee of the Whole is authorized to hold hearings on the procedures that the City currently employs to collect delinquent taxes, the effectiveness or shortcomings of those procedures, and the additional measures and resources required to improve the system for collecting delinquent taxes.

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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 third of December, 2009.

> Anna C. Verna PRESIDENT OF THE COUNCIL

Michael A. Decker CHIEF CLERK OF THE COUNCIL

- Introduced by: Councilmember Clarke for Council President Verna, Councilmembers Green, Sanchez, Kenney Jones, Reynolds Brown and DiCicco
- Sponsored by: Council President Verna, Councilmembers Clarke, Green, Sanchez, Kenney, Jones, Reynolds Brown, DiCicco, Miller, and Greenlee