



City of Philadelphia

City Council
Chief Clerk's Office
402 City Hall
Philadelphia, PA 19107

RESOLUTION NO. 240708

Introduced September 5, 2024

Councilmember Landau

RESOLUTION

Urging the Board of Revision of Taxes (BRT) to adopt a policy of accepting all nunc pro tunc property assessment appeals filed for Tax Year 2025 by March 31, 2025, due to the delay in mailing of property reassessment notices until August 7, 2024.

WHEREAS, Earlier this year, the Philadelphia Office of Property Assessment (OPA) completed a Citywide re-assessment of property values for Tax Year 2025 and certified those assessments; and

WHEREAS, The *Philadelphia Inquirer* has reported that property assessments are rising most rapidly in certain low-income neighborhoods that are near heavily gentrified areas such as West Philadelphia or in Kingsessing, where the average residential assessment increased by 50% compared to a citywide average of 11% since the last re-assessments in 2022; and

WHEREAS, Philadelphia has a large number of low-income minority homeowners, and preventing the displacement of Black and Brown homeowners is a major priority of Philadelphia City Council; and

WHEREAS, Two independent investigations of the 2023 assessments conducted separately by: (i) the *Philadelphia Inquirer*; and (ii) Community Legal Services (CLS) and Reinvestment Fund both found that, while OPA assessments met industry standards at the Citywide level, the 2023 assessments did not consistently satisfy those same standards at the neighborhood level; and

WHEREAS, Those same independent investigations of the 2023 assessments both found that the systemic errors and inaccuracies in the OPA's assessments were more likely to occur in Black and low-income neighborhoods; and it is likely that the same systemic errors and inaccuracies noted in the 2023 assessments have remained and similarly affected the accuracy and uniformity of the 2025 assessments; and

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WHEREAS, Pennsylvania law requires certification of Tax Year 2025 assessments by March 31, 2024. *See* 53 P.S. § 8565(c) (setting certification deadline); and

WHEREAS, The Philadelphia Code requires that the OPA's Chief Assessment Officer shall "[e]nsure that notices of changes in assessments shall be sent to the Revenue Department upon their certification"; so that certified values for Tax Year 2025 assessments should have been provided to the Philadelphia Department of Revenue on March 31, 2024. *See* Philadelphia Code § 2-305(2)(g); and

WHEREAS, Despite the March 31, 2024 deadline for certifying assessments and reporting any changes to the Philadelphia Dept. of Revenue, the OPA did not make the re-assessments public until they were published online on August 7, 2024; and

WHEREAS, In past years, the OPA has mailed notices of re-assessment in April or May following certification, and in this year they did not mail notices until after August 7, 2024; and

WHEREAS, Many property owners have, in the past, relied upon mailed notices for information that a re-assessment has occurred and about options for appealing that assessment; and many of these homeowners lack access to online information regarding assessments and appeals. This is particularly true of homeowners who are elderly, low-income, or Black and Brown; and

WHEREAS, Property owners may formally appeal their property assessments to the Board of Revision of Taxes (BRT). This year's deadline, under state law, is October 7, 2024. *See* 72 P.S. § 5341.14(a) (setting appeal filing deadline). However, given the extreme delay in the mailing of property re-assessment notices this year, and the digital divide mentioned above, many property owners will not be aware of their property re-assessments until after August 7, 2024, leaving these homeowners with less than sixty days before the deadline expires for them to file both (i) a formal BRT appeal or (ii) an informal FLR appeal; and

WHEREAS, In light of the short timelines for both FLR and BRT appeals, homeowners will have no opportunity this year to pursue and resolve an FLR appeal before filing any appeal to the BRT; and

WHEREAS, In past years where assessments have resulted in large increases in property assessments, BRT caseloads typically see a spike in volume. However, without earlier FLR appeals being available to review simpler disputes and assessment errors, the number of formal appeals to the BRT in 2025 can be expected to see a more severe spike than usual; and

WHEREAS, Pennsylvania state law explicitly empowers the BRT to hear appeals filed after the deadline. *See* 72 P.S. § 5020-517. Moreover, the BRT has done so frequently, by granting petitions filed *nunc pro tunc*. Nunc pro tunc relief is generally allowed where there has been a breakdown or delay in a legal or administrative process constituting extraordinary circumstances. In evaluating such petitions, the BRT considers whether the delay in filing was caused by "non-negligence happenstance," or by otherwise unique and compelling circumstances; and

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WHEREAS, This year, a large number of delayed filings will inevitably result from the extreme delay in mailing of re-assessment notices until August 7, 2024. These late BRT appeal filings caused by this administrative delay should qualify as both a “non-negligent happenstance” and an extraordinary circumstance justifying the allowance of a *nunc pro tunc* appeal to the BRT; and

WHEREAS, The BRT could individually evaluate and grant requests for *nunc pro tunc* consideration of their property assessment appeals due to the late mailing of re-assessment notices. However, a simpler and more prudent approach would be to adopt a policy, for Tax Year 2025 only, of universally granting relief from the filing deadline. Indeed, the BRT already makes blanket exceptions, as a matter of policy, for other situations where circumstances make timely filing of an appeal difficult or impossible, such as the sale of a property or an extreme delay in the mailing of a re-assessment notice; and

WHEREAS, Given the size of this year’s average property assessment increase, and given the matching deadlines to file both FLR and BRT appeals by October 7, 2024, the BRT can expect an abnormally high volume of appeals filed to be this year. As such, universal relief as to the filing deadline for assessment appeals to the BRT is unlikely to unduly delay the efficient disposition of the BRT’s case docket; and

WHEREAS, Extending the deadline for homeowners to file requests for First Level Reviews (FLR) with the OPA will facilitate faster resolution of some disputes and reduce the volume of appeals heard by the BRT; and

WHEREAS, Given the size of this year’s average property assessment increase, and given widespread issues as to assessment accuracy, and given the delay in FLR, the BRT can expect an abnormally high volume of appeals this year. As such, universal relief as to the filing deadline for assessment appeals is unlikely to unduly delay the efficient disposition of the BRT’s case docket; now, therefore, be it

RESOLVED, THAT THE COUNCIL OF THE CITY OF PHILADELPHIA, For all the reasons stated above, urges the Board of Revision of Taxes and the Office of Property Assessment to adopt a policy of accepting all property assessment appeals filed for Tax Year 2025 provided that such appeals are filed on or before March 31, 2025.

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