

# City of Philadelphia



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

(Resolution No. 100167)

## RESOLUTION

Calling on the Board of Revision of Taxes and the agencies that will replace the BRT if the voters of Philadelphia abolish it, to adopt regulations authorizing a property owner who is appealing an assessment to request an in-person inspection of the outside and inside of his or her property as part of the appeal process; and providing that a property owner who refuses to permit inspection of the inside of his or her property by an assessor shall be precluded from appealing the pending assessment of that property.

WHEREAS, On January 26, 2010, Mayor Michael A. Nutter and Board of Revision of Taxes Executive Director Richard Negrin announced a moratorium on all routine property assessments in the City of Philadelphia, thereby acknowledging that the Board of Revision of Taxes (“BRT”) has been incapable of accurately and fairly assessing real estate; and

WHEREAS, It is essential that all those who pay taxes to the City and School District of Philadelphia have their faith and trust in the fundamental fairness of the City’s real estate assessment process restored. One step in restoring that faith will occur on May 18, 2010, when the voters of Philadelphia will have an opportunity to abolish the BRT and replace it with two professionally-managed agencies – the Office of Property Assessment and the Board of Property Assessment Appeals; and

WHEREAS, Another step in restoring that faith is to assure that, from this moment forward, whenever a property owner appeals an assessment, the information used to evaluate and determine his or her property’s true market value is accurate and complete; and

WHEREAS, The market value of a property is generally defined as the price which a purchaser, willing but not obliged to buy, would pay an owner, willing but not obliged to sell, taking into consideration all uses to which the property is adapted and might in reason be applied; and

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WHEREAS, The market value of a property is determined by many factors, including (among others), the condition of the home or buildings on the land, and the condition of any improvements to those structures; and

WHEREAS, The condition of the interior of a home or building is directly relevant to an accurate determination of market value – including, for example, which areas are finished or unfinished; the number of bathrooms and fireplaces; the type of heating and cooling systems; the presence or absence of special features; the presence or absence of extensive remodeling; and the quality of the materials used in construction; and

WHEREAS, In some other jurisdictions, a board of appeal may not adjust an assessment in a property owner's favor if the property owner has refused to allow an assessor to enter and inspect his or her house or building; now, therefore,

*RESOLVED, BY THE COUNCIL OF THE CITY OF PHILADELPHIA*, That the BRT and, if established, the Office of Property Assessment and the Board of Property Assessment Appeals, should adopt regulations and, if necessary, pursue appropriate legislation providing as follows: A property owner who is appealing an assessment may request and shall receive an in-person inspection of the outside and inside of his or her property as part of the appeal process; and a property owner who refuses to permit inspection of the inside of his or her property by an assessor shall be precluded from appealing the pending assessment of that property;

*RESOLVED FURTHER*, That any taxpayer who received an increased assessment notice in 2009 for 2010 and whose increase has not been withdrawn by the BRT should be permitted to initiate or re-open an appeal, so long as he or she permits an in-person inspection by an assessor of the outside and inside of the assessed property.

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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 eleventh of March, 2010.

Anna C. Verna  
PRESIDENT OF THE COUNCIL

Michael A. Decker  
CHIEF CLERK OF THE COUNCIL

Introduced by: Councilmembers DiCicco, Kenney, Green and Jones

Sponsored by: Councilmembers DiCicco, Kenney, Green, Jones, Greenlee, Miller, Goode, Rizzo, Council President Verna, Councilmembers Reynolds Brown and Sanchez