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Title:	Authorizing the Committee on Housing, Neighborhood Development, and the Homeless to hold hearings to examine the Office of Property Assessment, its assessment methodology, appeals process, and the impact of rising property assessments and property taxes on Philadelphia residents.				
Sponsors:	Councilmember Lozada, Councilmember Phillips, Councilmember Gilmore Richardson, Councilmember Brooks, Councilmember O'Rourke, Councilmember Driscoll, Councilmember Squilla				
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Date	Ver.	Action By	Action	Result	Tally
2/12/2026	0	CITY COUNCIL	ADOPTED		
2/12/2026	0	CITY COUNCIL	Introduced and Ordered Placed on This Week's Final Passage Calendar		

Authorizing the Committee on Housing, Neighborhood Development, and the Homeless to hold hearings to examine the Office of Property Assessment, its assessment methodology, appeals process, and the impact of rising property assessments and property taxes on Philadelphia residents.

WHEREAS, The Office of Property Assessment (OPA) is responsible for determining the assessed value of all real estate in the City of Philadelphia, which directly impacts property tax bills for homeowners and businesses; and

WHEREAS, In April 2018, Philadelphia City Council issued a Request for Proposals seeking an independent audit of OPA’s assessment methodologies and operations, and in June 2018 selected J.F. Ryan Associates, a nationally recognized property appraisal and management consulting firm, which submitted its initial requests for information to OPA staff on June 22; and

WHEREAS, The resulting audit raised concerns regarding OPA’s assessment methodology, the uniformity and fairness of property valuations, the transparency of its practices, and the effectiveness of the appeals process, particularly amid rising property assessments and property tax burdens for Philadelphia residents; and

WHEREAS, The audit and related reports identified potential shortcomings in OPA’s practices, including failure to meet industry standards for certain property types and patterns of overassessment of lower valued properties; and

WHEREAS, On January 3, 2019, following the independent audit required by City Code, Philadelphia City Council released public recommendations for reform of the Office of Property Assessment, including a complete overhaul of OPA leadership; and

WHEREAS, OPA data and recent reassessments show that over 26% of homeowners are housing burdened which coincides with significant increases in property assessments across many neighborhoods, resulting in higher property tax burdens for Philadelphia residents, with appeals most heavily concentrated in areas experiencing redevelopment and gentrification, including parts of South Philadelphia and the Northeast; and

WHEREAS, Rising property assessments have occurred alongside rapid development, increased housing costs, inflation, and cost of living pressures, placing additional financial strain on homeowners, particularly those on fixed or limited incomes who live in rapidly developing districts; and

WHEREAS, Longtime residents in gentrifying neighborhoods are more likely to experience sudden and substantial assessment increases that do not reflect changes in household income, increasing the risk of displacement and housing instability, particularly for lower value homeowners who are more sensitive to relatively small valuation changes; and

WHEREAS, Data collected by the Brookings Institution shows that rising property assessments and property tax increases disproportionately impact lower income communities and communities of color, including findings that Black owned homes are overvalued by approximately ten percent compared to white owned homes by property tax assessors, further deepening existing economic and racial inequities; and

WHEREAS, While property tax relief programs exist, including the Homestead Exemption and other assistance programs, many eligible residents do not have the resources to navigate these government systems and thus remain unenrolled and continue to face barriers navigating the application and appeals processes, contributing to unnecessary appeals and inequitable outcomes; and

WHEREAS, Sociologist and housing expert Matthew Desmond documents in Poverty by America that lengthy bureaucratic processes often deter poorer individuals from accessing government services, this is corroborated by data collected by OPA which illustrates that higher income individuals are more likely to file a reassessment claim; and

WHEREAS, The OPA appeals process is time consuming, complex and confusing for many homeowners, leading a significant number of residents to file appeals without a clear understanding of assessment accuracy, and with outcomes that vary substantially between first level review and Board review; and

WHEREAS, A public hearing is necessary to review OPA policies and practices in light of the findings of the independent audit commissioned by City Council, assess the equity and accuracy of property assessments, examine the appeals process, and explore strategies to mitigate disproportionate impacts on vulnerable communities; now, therefore, be it

RESOLVED, THAT THE COUNCIL OF THE CITY OF PHILADELPHIA, Hereby authorizes the Committee on Housing, Neighborhood Development, and the Homeless to hold hearings to examine the Office of Property Assessment, its assessment methodology and appeals process, and the impact of rising property assessments and property taxes on Philadelphia residents, with particular attention to equity, displacement, and neighborhood level impacts.

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