

**ORGANIZATION AND ADMINISTRATIVE
METHODS OF THE BOARD OF REVISION
OF TAXES OF PHILADELPHIA COUNTY.
A DESCRIPTIVE STATEMENT; SEPTEMBER
23, 1913**

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ORGANIZATION
AND ADMINISTRATIVE METHODS
OF THE
BOARD OF REVISION OF TAXES
OF
PHILADELPHIA COUNTY



A DESCRIPTIVE STATEMENT

*This Document is issued by the Members of the Board of
Revision of Taxes at their own expense.*

Compiled by the
BUREAU OF MUNICIPAL RESEARCH
714 REAL ESTATE TRUST BUILDING
SEPTEMBER 23, 1913

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Philadelphia, September 23, 1913.

MESSRS. SIMON GRATZ, J. WESLEY DURHAM and DAVID N. FELL, JR.,
Board of Revision of Taxes, Philadelphia.

GENTLEMEN:—We are transmitting herewith a descriptive report on the organization and administrative procedure of the Board of Revision of Taxes, which we have prepared in co-operation with Mr. Fell, Mr. List and numerous other members of your Department.

We should be glad if you would examine and verify the report, make such modifications as may be required and return to us one copy of the verified report, retaining the other copy for your files if you desire.

You will note that the report does not assume to criticise in any way the organization or methods described, or to offer any constructive suggestions for your consideration. We venture to add, however, that our study has made it clear that individual assessors and other members of your organization have developed valuable principles of procedure and methods of work which might very

TO : MR. J. A. HANCOCK
FROM : MR. J. A. HANCOCK

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readily be made available to all other members of the staff engaged in similar service.

If you desire, we shall be glad to continue the study and submit for your consideration suggestions of a constructive character which might be of value to you in planning for the further development of this branch of the public service.

Permit us to acknowledge the cordial co-operation extended by all the officers and employees of your Department with whom we have come into contact. As an agency representing citizens and taxpayers, we have acquired a new appreciation of the difficulties with which you are constantly confronted, as well as the immensely valuable service which you are rendering the community.

Very truly yours,

BUREAU OF MUNICIPAL RESEARCH,

JESSE D. BURKS,

Director.

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ORGANIZATION AND ADMINISTRATIVE METHODS OF THE BOARD OF REVISION OF TAXES OF PHILADELPHIA COUNTY

A DESCRIPTIVE STATEMENT

According to an Act of Legislature (14 Mar., 1865, Sect. 1, P. L. 320; as amended 2 Feb., 1867, Sect. 1, P. L. 137), "the Court of Common Pleas of Philadelphia County shall, once in every three years, before the time of the revision of the taxes for the succeeding year, and as often as vacancies shall occur, appoint [three] persons deemed the most competent, who shall compose the Board of Revision of Taxes of the county."

In accordance with the same Act, the Board of Revision of Taxes of the County of Philadelphia shall exercise all the powers heretofore vested in the County Board of Revision; and, according to the Act of June 1, 1885, "all boards of revision of taxes created by any Acts of Assembly of this Commonwealth shall be appointed and perform their functions as heretofore." An Act of March 5, 1903, fixes the salary of members of the Board of Revision in counties containing a population of 1,250,000 or over at \$6,000 per annum. The powers, duties and limitations of the Board of Revision of Taxes, its members and its subordinate officers, are in general prescribed by Acts of Assembly (see administrative code of the Board of Revision of Taxes prepared by the Bureau of Municipal Research, June 1, 1909.)

For purposes of convenience, the organization and administrative methods and procedure of the Board are summarized in the present descriptive statement under the following headings:

1. Organization—salaries, powers and duties of officials. 2. Administrative methods and procedure.

The second part of the report is sub-classified as follows:

(a) Board of Revision. (b) Clerical force, including (1) chief clerk; (2) assistant chief clerk; (3) registration clerk; (4) allowance clerk; (5) locality clerk; (6) certificate clerk; (7) special clerk; (8) miscellaneous clerk (1) assigned as assistant to special clerk; (9) miscellaneous clerks (2) assigned to work on sales and