

**CITY OF PHILADELPHIA
LAW DEPARTMENT**

MEMORANDUM

TO: Melissa C. Andre

FROM: Frances Ruml Beckley, Revenue Chief Counsel
Jill I. Freeman, Deputy City Solicitor

DATE: July 24 2020

SUBJECT: Tax Review Board Emergency Regulations Governing Temporary Rules for
Hearing and Adjusting Appeal Deadlines

I have reviewed the attached Emergency Regulations of the City of Philadelphia Tax Review Board. I find the amendment to be legal and in proper form. In accordance with Section 8-407(a) of The Philadelphia Home Rule Charter, you may now forward the amendment to the Department of Records where it will be made available for public inspection.

- Consistent with Mayor Kenney's March 11, 2020 Declaration of Extraordinary Circumstance: Suspending the Formal Regulatory Process for Regulations Concerning a Novel Coronavirus, attached hereto as Attachment B, you may promulgate the amendment effective immediately upon delivery to the Department of Records as a temporary regulation, while the remaining procedures and formalities of Section 8-407 are followed to promulgate the amendment.


Frances Ruml Beckley