



CITY OF PHILADELPHIA

BOARD OF ETHICS
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**Philadelphia Board of Ethics
General Counsel Opinion No. 2019-502**

May 6, 2019

Hon. Allan Domb
City Hall, Room 316
Philadelphia, PA 19107

**Re: Application of Ethics Code Conflict of Interest Restriction to Official Action
On Legislation Affecting Real Estate Tax Abatement**

Dear Councilmember Domb:

Philadelphia Home Rule Charter Section 4-1100 and Philadelphia Code Section 20-606(1)(d) authorize the Board of Ethics to render advisory opinions explaining the application of laws under the Board's jurisdiction, including the City Ethics Code, which is found at City Code Chapter 20-600. Board Regulation No. 4 describes the procedures related to seeking an advisory opinion.

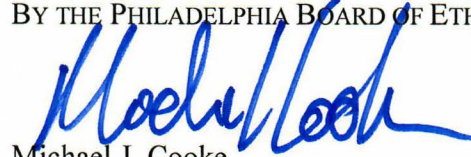
You have asked whether or not the fact that you have applied for tax abatements for three specific properties that you own would preclude you from taking official action on pending legislation related to the City's real estate tax abatement program.

You have explained that Councilmembers have introduced three separate bills related to the real estate tax abatement program: one introduced by you, one introduced by Councilmember Gym, and one introduced by Councilmember Bass. As you have explained it, none of the three bills will affect pending applications for abatements. Rather, each of the three bills, if passed, would only affect applications submitted after the effective date of the legislation. As such, even if one of the proposed bills were to pass and become law, it would not affect the applications you have submitted for the three properties you have identified.

Based on the facts you have provided to us, because the three bills currently before City Council can only affect applications for tax abatements submitted after the legislation becomes effective, your current applications for tax abatements would not create a conflict of interest for you under the City's Ethics Code with regard to these bills.

Thank you for your concern about compliance with the City Ethics Code and for seeking advice. Advisory opinions are fact-specific, and this Opinion is predicated on the facts you have provided. Requestors of advisory opinions are entitled to act in reasonable reliance on opinions issued to them and not be subject to penalties under the laws within the Board's jurisdiction, unless they have omitted or misstated material facts in their requests. *See* Code § 20-606(1)(d)(ii); Board Reg. 4 ¶ 4.12.

BY THE PHILADELPHIA BOARD OF ETHICS



Michael J. Cooke
Acting General Counsel

cc: Michael H. Reed, Esq., Chair
J. Shane Creamer, Esq., Executive Director