

PHILADELPHIA WATER DEPARTMENT  
ERRATA TO STATEMENT NO. 5

BEFORE THE  
PHILADELPHIA WATER, SEWER AND STORM WATER RATE BOARD

In the Matter of the Philadelphia Water Department's Proposed Change in Water, Wastewater and Stormwater Rates and Related Charges	Fiscal Years 2024-2025
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**Errata to the  
Direct Testimony of  
Susan M. Crosby  
on behalf of The Philadelphia Water Department**

<b>Reference</b>	<b>Reads:</b>	<b>Should Read:</b>
Page 13, Lines 15-16	In September 2021, WRB deployed a new debt protection measure for 3,175 eligible TAP customers.	In September 2021, WRB deployed a new debt protection measure for <u>6,824</u> eligible TAP customers.

The Department is attaching a clean copy of PWD Statement 5 with the above correction for the record.

PHILADELPHIA WATER DEPARTMENT  
STATEMENT 5

BEFORE THE  
PHILADELPHIA WATER, SEWER AND STORM WATER RATE BOARD

In the Matter of the Philadelphia Water Department's Proposed Change in Water, Wastewater and Stormwater Rates and Related Charges	Fiscal Years 2024-2025
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**Direct Testimony**

**of**

**Susan M. Crosby**

**on behalf of**

**The Philadelphia Water Department**

Dated: January 2023, as corrected by Errata Sheet

## TABLE OF CONTENTS

I.	INTRODUCTION AND PURPOSE OF TESTIMONY .....	1
II.	OVERVIEW OF THE WATER REVENUE BUREAU .....	2
III.	CUSTOMER ASSISTANCE PROGRAMS.....	4
IV.	BILLING/COLLECTION ACTIVITIES .....	12
V.	TAP IMPROVEMENTS .....	14
VI.	CONCLUSION.....	15

1                   **I.       INTRODUCTION AND PURPOSE OF TESTIMONY**

2  
3 **Q1.   PLEASE STATE YOUR NAME AND POSITION WITH THE WATER**  
4 **REVENUE BUEAU.**

5 A1.   My name is Susan M. Crosby and I serve as the Deputy Revenue Commissioner in  
6 charge of the Water Revenue Bureau (“WRB”).  
7

8 **Q2.   BY WHOM ARE YOU EMPLOYED AND WHAT ARE YOUR JOB**  
9 **RESPONSIBILITIES?**

10 A2.   I am employed by the City of Philadelphia’s (“City”) Department of Revenue and I  
11 oversee the operations of WRB: including billing, accounting, collection activities, as  
12 well as the administration of customer service and customer assistance functions for the  
13 Philadelphia Water Department (“PWD” or “Department”).  
14

15 **Q3.   PLEASE DESCRIBE YOUR EDUCATIONAL BACKGROUND AND**  
16 **EXPERIENCE.**

17 A3.   I hold a Bachelor of Science in History and in Political Science from Florida State  
18 University and a Juris Doctor from Stetson University College of Law. Prior to my tenure  
19 with the WRB, I was employed by the City Law Department as a Divisional Deputy City  
20 Solicitor. My resume of experience is attached as Schedule SMC-1.  
21

22 **Q4.   WHAT IS THE PURPOSE OF YOUR TESTIMONY?**

23 A4.   The purpose of my testimony is to: (i) provide an overview of the WRB; (ii) discuss  
24 customer assistance programs administered by the WRB, including payment agreements  
25 and special rates available to eligible customers under the Tiered Assistance Program

1 (“TAP”) and Senior Citizen Discount; (iii) discuss billing and collection activities; and  
2 (iv) provide an overview of improvements to TAP.

3  
4 **Q5. PLEASE IDENTIFY THE SCHEDULES THAT ACCOMPANY YOUR DIRECT**  
5 **TESTIMONY.**

6 A5. The following schedules accompany my testimony:

7 Schedule SMC-1: Resume of Susan M. Crosby

8  
9 **II. OVERVIEW OF THE WATER REVENUE BUREAU**

10  
11 **Q6. PLEASE DESCRIBE THE WATER REVENUE BUREAU AND THE SPECIFIC**  
12 **SERVICES IT PROVIDES TO THE PWD.**

13 A6. The WRB is part of the Department of Revenue. Under Section 6-201 of the Philadelphia  
14 Home Rule Charter, the Department of Revenue performs all functions relating to billing  
15 and collections on customer accounts for the PWD through the WRB. The wages and  
16 salaries of approximately 220 employees in the WRB are funded by the PWD.

17  
18 **Q7. PLEASE DESCRIBE THE WRB’S ACTIVITIES RELATED TO CUSTOMER**  
19 **SERVICE, BILLING, COLLECTIONS AND CUSTOMER ASSISTANCE**  
20 **PROGRAMS.**

21 A7. The WRB administers Customer Intake Centers which provide customer support services  
22 related to applications for service, applications for tenancy and occupancy, change of  
23 billing address, meter reading inquiries, billing inquiries, billing disputes, and payment  
24 arrangements. The WRB also administers payment agreements and income-based

1 customer assistance programs, including TAP and the Senior Citizen Discount. In fiscal  
2 year (“FY”) 2022, approximately 14,500 customers visited the WRB intake offices.

3  
4 **Q8. PLEASE HIGHLIGHT RECENT BILLING AND CUSTOMER SERVICE**  
5 **IMPROVEMENTS.**

6 A8. Since October 2019, the WRB has operated an e-billing website which has attracted over  
7 230,000 water customers. Through this website, customers can set up personalized,  
8 automatic payments with a checking or savings account, enroll in paperless billing, make  
9 one-time payments with free eCheck, and make one-time payments with a credit or debit  
10 card (fees apply). Customers can also review and print up to 13 months of billing history  
11 and get email or text-message reminders about their bills and payments. In addition, the  
12 site includes links to report a water emergency or get assistance when a customer cannot  
13 pay their water bill. As of the end of November 2022, approximately forty-one percent  
14 (41%) of the water customer base use the e-billing platform. Also, slightly more than  
15 thirty-seven percent (37%) of the entire customer base is now paperless – saving on bill  
16 printing resources.

17  
18 Another enhancement to the e-billing website includes water consumption details. This  
19 information informs e-billing enrolled customers about their water consumption rates and  
20 trends in usage. As of Summer 2021, customers who are enrolled in e-billing services and  
21 have Advanced Metering Infrastructure (AMI) enabled water meters can also opt in to  
22 receive alerts in the event of water leaks and other changes in water consumption.

1 **Q9. WHY IS THE PROPOSED RATE INCREASE RELEVANT TO WRB?**

2 A9. The WRB is committed to maintaining and improving all aspects of billing and collection  
3 for the PWD. Educating and offering customers all available assistance and payment  
4 options are, and will remain, a critical part of billing and collection.

5

6 The WRB's operations are funded entirely by revenue from the PWD. Funds from the  
7 proposed rates will support the WRB's staff and activities. Without rate relief, the PWD's  
8 ability to support the WRB would be limited. Cuts to funding for the WRB would make it  
9 harder for the WRB's staff to deliver timely and efficient customer service, to satisfy  
10 customers' expectations, and to increase customer satisfaction.

11

12 **III. CUSTOMER ASSISTANCE PROGRAMS**

13

14 **Q10. PLEASE IDENTIFY CUSTOMER ASSISTANCE PROGRAMS AVAILABLE TO**  
15 **PWD CUSTOMERS.**

16 A10. The WRB offers a variety of payment assistance through (i) standard payment  
17 agreements; (ii) extended payment agreements; (iii) the Water Revenue Assistance  
18 Program ("WRAP"); and (iv) TAP payment agreements. Each is briefly described below.

19

20 Standard Payment Agreements

21 Standard payment agreements are available to residential customers irrespective of  
22 income, generally require an initial payment of twenty-five percent (25%) of the  
23 outstanding delinquency, and payment of the remainder in monthly installments over  
24 eighteen (18) months. Customer Service Managers can reduce the initial payment amount  
25 and extend the monthly installments up to sixty (60) months. The WRB had 2,789 active

1 standard payment agreements in FY 2022 and 5,383 active standard payment agreements  
2 in FY 2023 as of November 30, 2022.

3  
4 Extended Payment Agreements

5 Extended payment agreements are available to customers with household incomes of  
6 151% and 250% of the Federal Poverty Level (“FPL”) who do not otherwise qualify for  
7 TAP. These agreements may have payout terms longer than eighteen (18) months if the  
8 WRB determines an extended payout term is necessary to keep the average monthly total  
9 bill for current usage, service, stormwater charges, and payment of arrears at or below  
10 approximately 4% of the customer’s monthly household income. The WRB had 659  
11 extended payment agreements in FY 2022 and 741 extended payment agreements in FY  
12 2023 as of November 30, 2022.

13  
14 WRAP

15 WRAP is a legacy customer assistance program offered by the WRB. Prior to July 1,  
16 2017, WRAP agreements were offered to delinquent customers whose annual household  
17 income was 250% or less of the FPL. The WRB stopped accepting requests for new  
18 WRAP applications on June 30, 2017. Existing WRAP participants are eligible to remain  
19 in the program if they remain income eligible and timely recertify. There are 15 active  
20 WRAP agreements in FY 2023 as of November 30, 2022.

21  
22 TAP Payment Agreements

23 TAP payment agreements are available to customers enrolled in TAP who have  
24 delinquent TAP bills. The WRB had 7,649 TAP payment agreements in FY 2022 and  
25 4,266 new TAP payment agreements in FY 2023 as of November 30, 2022.



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**Q11. PLEASE IDENTIFY ANY ADDITIONAL CUSTOMER ASSISTANCE PROGRAMS ADMINISTERED BY THE WRB.**

A11. In addition to the foregoing, the WRB assists PWD customers through TAP, the Senior Citizen Discount, and matching grants. These programs are briefly discussed below.

TAP

TAP was launched on July 1, 2017 and assists low-income households at or below 150% of the FPL and those with a special hardship (e.g., losing a job). Under this program, monthly water, sewer, and stormwater bills are tied to household income. Payments range from 2% to 4% of monthly household income.

TAP customers will also receive forgiveness of arrears accumulated by the customer prior to entering the program, known as pre-TAP arrears. At the start of the program in July 2017, customers were eligible for forgiveness of the penalty amounts accrued on their pre-TAP arrears after completing twenty-four (24) full TAP Bill payments. As of September 1, 2020, TAP customers also became eligible for forgiveness of their pre-TAP arrears (principal amount) after completing twenty-four (24) full TAP Bill payments. As of July 1, 2022, TAP customers receive ratable forgiveness of their pre-TAP arrears with each full payment of their monthly TAP Bill. Additionally, for those TAP customers who had made full TAP Bill payments prior to July 1, 2022, the City issued a lump sum retroactive forgiveness amount of pre-TAP arrears relative to the number of full TAP payments made on these customers' accounts since September 1, 2020. Going forward, these customers will see a credit for 1/24<sup>th</sup> of their pre-TAP arrears applied to their account each month that a full TAP Bill payment is made. Penalties associated with the

1 pre-TAP arrears amount will continue to be forgiven in full after twenty-four (24) full  
2 TAP Bill payments.

3  
4 Of note, the WRB does not collect payments against municipal liens from bills that have  
5 been forgiven. The amount due on a filed lien is always calculated based on current data  
6 in the WRB's billing system. If an amount is forgiven by the WRB, that forgiveness is  
7 recorded in the WRB's system. When all the debt from unpaid bills under a lien is paid or  
8 forgiven, the lien is removed from the property.<sup>1</sup>

9  
10 I would note that information on TAP can also be found in Department of Revenue's  
11 Annual Reports to the Mayor, which are posted at:

12 <https://www.phila.gov/departments/department-of-revenue/reports/>.

13  
14 Senior Citizen Discount

15 The Senior Citizen Discount program is available to customers sixty-five (65) years old  
16 or older with household incomes not exceeding \$33,300 per year with the implementation  
17 of the FY 2022 rates. *See* PWD Statement 7 and Schedule BV-4: WP-5. Customers in this  
18 program receive a 25% discount on the standard usage, service, and stormwater charges  
19 for water, sewer, and stormwater services.

20  
21 Matching Grants

22 The Utility Emergency Services Fund ("UESF") is a not-for-profit, tax-exempt,  
23 charitable organization.<sup>2</sup> The UESF provides financial assistance to low-income

24  
25 <sup>1</sup> If the debt secured by a lien is paid, the lien is marked as satisfied. If the debt secured by a lien is forgiven, the lien is marked as vacated with the courts.

<sup>2</sup> *See* <https://uesfacts.org/>, <https://uesfacts.org/>, and <https://uesfacts.org/our-programs/utility-grant-program/>.

1 individuals and families who are at risk of utility terminations or who experienced utility  
2 terminations. PECO, the Philadelphia Gas Works (“PGW”), and the Department match  
3 each dollar of financial assistance provided by the UESF in the form of a matching bill  
4 credit on their respective utility accounts.

5  
6 The UESF’s Utility Grant program is administered by the USEF, not the WRB. The  
7 program is designed to bring a customer’s delinquent account up to date. The UESF’s  
8 financial assistance, the matching utility bill credit, and any contribution by the individual  
9 should zero out the subject utility bill. The projected matching grants by the Department  
10 during the Rate Period are discussed in detail in PWD Statement 7.

11  
12 The Philadelphia Housing Development Corporation (“PHDC”) provides emergency  
13 rental assistance for renters and landlords. The PHDC is currently administering federal  
14 COVID relief dollars. In FY 2022, the WRB received \$1,508,176.96 in PHDC grants. In  
15 FY 2023, as of November 30, 2022, the WRB has received \$456,034.66 in PHDC grants.

16  
17 The Low-Income Household Water Assistance Program (“LIHWAP”) is a federal  
18 program for low-income families with overdue water bills.<sup>3</sup> The program is administered  
19 by the Commonwealth’s Department of Human Services. The LIHWAP provides a one-  
20 time grant up to \$2,500 for past due water debt and up to \$2,500 to cover past due sewer  
21 debt. Owner, occupant, and tenant customers with delinquent water and/or sewer  
22 accounts who met the income guidelines were eligible for these grants. Applications were  
23 accepted from January 4, 2022 to October 28, 2022. In FY 2022, 3,980 Philadelphia  
24 water customers received LIHWAP grants totaling \$6,690,186.28. In FY 2023, as of

25  

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<sup>3</sup> See <https://www.dhs.pa.gov/Services/Assistance/Pages/LIHWAP.aspx>.

1 November 30, 2022, 3,560 Philadelphia water customers received LIHWAP grants  
2 totaling \$6,804,235.69. Over the life of the program, Philadelphia water customers have  
3 received a total of \$13,494,421.88 in LIHWAP grants as of November 30, 2022.

4  
5 The Debt Collective is a nonprofit group that focuses on tenant advocacy and assistance.<sup>4</sup>  
6 In 2022, the Debt Collective partnered with Community Legal Services (“CLS”) and the  
7 UESF to identify tenants facing eviction due to unpaid water bills and issued payment to  
8 WRB as a grant. In FY 2022, 11 Philadelphia water customers received grants totaling  
9 \$8,536.95. In FY 2023, as of November 30, 2022, 22 Philadelphia water customers  
10 received grants totaling \$18,444.60.

11  
12 Finally, the Pennsylvania Housing Assistance Fund (“PAHAF”) is a housing-related  
13 program funded by the U.S. Department of the Treasury to assist Pennsylvania  
14 homeowners facing financial hardship due to the COVID-19 pandemic that began after  
15 January 21, 2020, (including a hardship that began before January 21, 2020, and  
16 continued after that date). The program provides financial assistance to homeowners for  
17 qualified mortgage and housing-related expenses to address delinquency and avoid  
18 default, foreclosure, or displacement.<sup>5</sup> In FY 2023, as of November 30, 2022, 181  
19 Philadelphia water customers received grants totaling \$280,149.01.

20  
21 **Q12. PLEASE STATE HOW MANY PWD CUSTOMERS PARTICIPATE IN TAP AND**  
22 **RECEIVE THE SENIOR CITIZEN DISCOUNT.**

23 A12. In FY 2022, there were 7,649 new TAP enrollees. WRB enrolled 4,266 new TAP  
24 customers in FY 2023 as of November 30, 2022. Of those, 2,062 were enrolled in TAP

25 <sup>4</sup> See <https://debtcollective.org/>

<sup>5</sup> See <https://pahaf.org/>

1 for the first time. In FY 2021, there were 22,743 customers receiving the Senior Citizen  
2 Discount. In FY 2022, 22,228 customers received the Senior Citizen Discount. *See* PWD  
3 Statement 6 and Schedule RFC-5.  
4

5 **Q13. HAVE THERE BEEN ANY MATERIAL CHANGES IN PARTICIPATION**  
6 **LEVELS IN THE VARIOUS CUSTOMER ASSISTANCE PROGRAMS**  
7 **IDENTIFIED ABOVE DURING FISCAL YEAR 2021 AND FISCAL YEAR 2022?**  
8 **PLEASE EXPLAIN.**

9 A13. Yes. As referenced in Tables 1 through 3 below, the number of customers receiving  
10 assistance in FY 2021 is higher than in FY 2020.<sup>6</sup> In turn, the number of customers  
11 receiving assistance in FY 2022 is lower than in FY 2021. The reduced level of customer  
12 participation is due to changes in the total number of standard payment agreements and  
13 residential payment agreements<sup>7</sup>, as well as changes in the total number of payment  
14 arrangements negotiated during this period. However, with most forms of enforcement  
15 resuming, the beginning of FY 2023 reflects a steady increase in customers entering  
16 payment arrangements.  
17

18

Table 1			
Standard Payment Arrangements			
Fiscal Year	Total Standard	Change	Percent
2019	7,992	--	--

19  
20  
21  
22  
23

24 <sup>6</sup> FY 2023 figures are as of November 30, 2022.

25 <sup>7</sup> The “standard payment agreements” figure includes both commercial and residential standard payment agreements. The “residential payment agreement” figure includes all payment arrangements applied to residential accounts, regardless of terms.

PHILADELPHIA WATER DEPARTMENT  
Direct Testimony of Water Revenue Bureau

2020	4,687	-3,305	-41%
2021	4,798	+111	+2%
2022	2,789	-2,009	-41%
2023	5,383	+2,594	+48%

<b>Table 2</b>			
<b>Residential Payment Agreements</b>			
Fiscal Year	All Residential	Change	Percent
2019	8,467	--	--
2020	5,591	-2,876	-33%
2021	6,273	+682	+12%
2022	3,218	-3,055	-48%
2023	5,900	+2,682	+45%

<b>Table 3</b>			
<b>All Payment Arrangements</b>			
Fiscal Year	Total Payment Arrangements	Change	Percent
2019	9,158	--	--

2020	5,931	-3,227	-35%
2021	6,118	+187	+3%
2022	3,467	-2651	-43%
2023	6,141	+2,674	+43%

The above changes in participation levels reflect the shifting landscape brought about by the pandemic and the City's subsequent return to the use of shutoffs for unpaid bills in July 2022. As the WRB has now resumed most collection activities, the increase in payment agreements in FY 2023 is significant.

#### IV. BILLING/COLLECTION ACTIVITIES

**Q14. PLEASE DESCRIBE CURRENT WRB COLLECTION ACTIVITIES.**

A14. Some of the WRB's notable current collection activities include those related to the Sequestration program and the consolidated complaint program.

The Sequestration program is an action filed with the Court of Common Pleas, where the City requests a court-appointed sequestrator to collect outstanding property tax and water debt due from landlord property owners. When approved by the court, the sequestrator collects rents and pays off the property debts to the City until they are satisfied. These accounts are removed from the shutoff enforcement path, so there is less of a direct impact on the tenants. The first stage of the program involves notifying the landlord of the City's intent to file a petition. The City is able to reach settlements on about half of the petitions filed at this early stage in the litigation. The remainder of the accounts

1 continue through the court process, and many continue to settle prior to the final stage of  
2 the court appointing the sequestrator. Since the program's inception in March 2019, the  
3 City has collected over \$15 million in water debt through this program.

4  
5 The consolidated complaint program is a cross-departmental project that involves the  
6 Department of Revenue and the Department of Licenses & Inspections ("L&I") to  
7 identify multi-property owners who owe various debts to the City, usually including real  
8 estate taxes, water debt, and L&I liens. The City files lawsuits against the property  
9 owners in the Court of Common Pleas to seek personal judgments that attach to all  
10 properties owned by the defendant. Since the program's inception in March 2019, the  
11 City has collected approximately \$950,000 in water debt.

12  
13 **Q15. PLEASE DESCRIBE ANY CHANGES IN COLLECTION POLICIES SINCE THE**  
14 **2021 GENERAL RATE CASE.**

15 A15. In September 2021, WRB deployed a new debt protection measure for 6,824 eligible  
16 TAP customers. This program was designed to provide a way for customers to continue  
17 their water service without being immediately responsible for previously incurred debt.  
18 This new debt protection placed previously incurred TAP debt into a debt collection  
19 record in WRB's billing system that was shielded from the enforcement process.

20  
21 In October 2021, the City restarted its commercial shutoff process for the nonpayment of  
22 bills which had been suspended since March 2020. In July 2022, the City restarted its  
23 residential shutoff process for nonpayment of bills which had been suspended since  
24 December 2019.



1 As of July 2022, the City implemented the following shutoff policies:

- 2 • Raised the minimum threshold eligible for shutoff from \$150 to \$1,000
- 3 • Removed all TAP customers and TAP applicants from eligibility for shutoff
- 4 • Removed all customers receiving the Senior Citizen Discount from eligibility for  
5 shutoff
- 6 • Removed all customers the City could determine received Medicaid and/or  
7 homelessness prevention services within the prior twelve (12) months pursuant to  
8 information obtained from the Health Department from eligibility for shutoff

9  
10 Prior to the implementation of these changes, approximately 65,000 residential customers  
11 were eligible for shutoff. The implementation of these changes resulted in a reduction to  
12 approximately 28,000 residential customers being eligible for shutoff when the  
13 moratorium ended in July 2022.

14  
15 **V. TAP IMPROVEMENTS**

16  
17 **Q16. WHAT CHANGES HAS THE WRB MADE TO IMPROVE THE TAP**  
18 **APPLICATION PROCESS?**

19 A16. TAP turned five years old on July 1, 2022. In anticipation of this milestone, the WRB  
20 commenced a comprehensive review of administration and the customer assistance  
21 application process of TAP. One area of improvement to the program included the  
22 extension of the TAP recertification timeline. The TAP recertification process had  
23 previously required customers to annually submit an updated application to verify  
24 ongoing eligibility for the program. The new recertification process will only require the  
25 recertification application to be submitted every three years. The WRB paused the



# Susan M. Crosby, Esq.

## Relevant Experience

**Deputy Revenue Commissioner, Water Revenue Bureau (WRB) Philadelphia, PA 2020-current**  
**City of Philadelphia Department of Revenue**

- Oversee the operating budget of \$16.85 million.
- Responsible for 220 budgeted positions that consist of the Accounting Unit, Administrative Support Unit, Call Center, Collections, Customer Service, and Technical Operations.
- Responsible for the monthly generation and collection of Water/Sewer bills for approximately 500 thousand customers.
- Responsible for financial reporting to the Water Department and the City Controller's Office on a monthly basis.
- Serves on the Revenue Commissioner's Executive Team which has been tasked with developing and implementing the strategic plan for the Revenue Department.

**Divisional Deputy City Solicitor, City of Philadelphia Law Department Philadelphia, PA 2014-2020**

- Represented the City and School District of Philadelphia in tax matters before the Tax Review Board, the Court of Common Pleas, the Commonwealth Court, and the Supreme Court of Pennsylvania.
- Maintained limited litigation caseload including administrative hearings, trials, and appeals where delinquencies exceed \$100,000.
- Managed over 20 exempt and civil service staff, fostered a collaborative work environment to encourage staff to assist each other with their caseloads, redeployed staff as necessary to encourage personal growth and align personnel strengths with the goals and requirements of the work groups.
- Managed 3 junior, direct report attorneys and was responsible for litigation training, skill development, case assignment, and individual mentoring.
- Represented the Law Department and Water Revenue Bureau (WRB) in the development and implantation of the Tiered Assistance Program, including developing business requirements, standard operating procedures, IT solutions, drafting and managing the RFP for application processing, and providing legal counsel to all team members.
- Represented the WRB in water rate setting proceedings, including drafting regulatory filings, responding to participant information requests, conducting direct and cross examination of experts, and engaging the customer base in public hearings.
- Developed an USTRA working group with monthly coordination meetings, resulting in increased collection of referred delinquent water debt. Stakeholders from WRB, the Water Department, IT, and outside counsel discuss shutoff notices, programming needs, payment plans, and workflow changes.

**Deputy City Solicitor, City of Philadelphia Law Department Philadelphia, PA 2013-2014**

- Represented the City and School District of Philadelphia in tax matters before the Tax Review Board, the Court of Common Pleas, and the Commonwealth Court.
- Maintained extensive litigation caseload including administrative hearings, trials, and appeals.
- Managed several special on-going projects including project to write-off uncollectible delinquencies, Real Estate dunning program, and Department of Revenue subpoena responses.
- Increased personal collections by 60% to bring in \$2.4 million for the City and School District.
- Mentored other attorneys in the practice group.

**Assistant City Solicitor, City of Philadelphia Law Department Philadelphia, PA 2012-2013**

- Represented the City and School District of Philadelphia in tax matters before the Tax Review Board and the Court of Common Pleas.
- Leveraged litigation experience to collect \$1.2 million in delinquent taxes during the first year with the Law Department.
- Quickly learned the applicable ordinances, regulations, and binding case law that form the body of local Philadelphia tax law.

## Relevant Experience (Continued)

**Assistant State Attorney, State Attorney's Office, Sixth Judicial Circuit Clearwater, FL 2001-2008**

- Participated in specialized practice divisions including Traffic, Domestic Violence, and Drug Court.
- Broad courtroom experience with over thirty jury trials and extensive motion practice.
- Supervised up to five other attorneys as a Lead Trial Attorney, including delegating courtroom calendar assignments, assisting with trial preparation, and managing the pending caseload for the division.
- Developed reporting metrics to track outcomes and to plan for future assignments.

## **Education**

**Stetson University College of Law** St. Petersburg, FL Juris Doctor 2001

- Editor-In-Chief of the Stetson Law Forum (Fall 1999-Fall 2001)
- Letters of Commendation: Environmental Law, Complex Litigation
- Honors: Dean’s List, Honor Roll, and William F. Blews Pro Bono Service Award

**Florida State University** Tallahassee, FL Bachelor of Science 1998

- Double Major in History and Political Science
- Florida Bright Futures Scholarship Recipient
- Phi Sigma Pi National Honor Fraternity
- Sigma Sigma Sigma Panhellenic Sorority

## **Publications**

**Journal of the American Water Resources Association** March 2020

Technical Paper: An Experiment in Making Water Affordable: Philadelphia’s Tiered Assistance Program (TAP) by Elizabeth A. Mack, Sarah Wrase, Joanne Dahme, Susan M. Crosby, Martha Davis, Melody Wright, Ravonne Muhammad. Paper No. JAWRA-19-0024-P of the Journal of the American Water Resources Association (JAWRA). First published: 16 March 2020, <https://doi.org/10.1111/1752-1688.12830>

- This article presents and assesses customer and revenue impacts of a groundbreaking income-based billing solution to the challenge of water services affordability in Philadelphia, Pennsylvania.
- Winner of the 2021 William R. Boggess Award for best paper published in the Journal of the American Water Resources Association during the previous year.

## **Affiliations**

- Commissioner and Secretary, Mayor’s Commission on Women
- Girl Scouts of Eastern Pennsylvania Service Unit and Troop Leader
- Admitted to practice in Pennsylvania and Florida (inactive)