

**BEFORE THE  
PHILADELPHIA WATER, SEWER AND STORM WATER RATE BOARD**

In the Matter of the Philadelphia Water : 2026 TAP-R Reconciliation  
Department’s Proposed Changes in Water : Proceeding – FY 2027  
and Sewer Rates and Related Charges :

**ORDER GRANTING IN PART AND DENYING IN PART  
THE PHILADELPHIA WATER DEPARTMENT’S MOTION TO COMPEL**

On April 20, 2026, the Philadelphia Water Department (PWD) filed its Set 1 of Information Requests to the Public Advocate. The Public Advocate filed its Objections on April 23, 2026. On April 27, 2026, PWD filed its Response to the Public Advocate’s Objections And Motion to Compel Responses to Information Requests. The Public Advocate filed its Response on April 29, 2026. For the reasons detailed below, the Motion to Compel is granted in part and denied in part.

**Prior Rate Period**

PWD requested the Public Advocate to confirm or deny the impact of the 2025 rate increase:

PWD-TAP-I-8 Please confirm or deny that the typical bill for 0.7 MCF residential customer in Table C-4 of the compliance filing in the 2025 Rate Proceeding reflects a 10.1% increase for rates effective September 1, 2025.

On April 27, 2026, the Public Advocate withdrew its objection to PWD-TAP-I-8 and filed a response to that request. Accordingly, the Motion to Compel a response to PWD-TAP-I-8 is 2 unopposed and hereby granted.

## Projections of Future Participation

PWD requested the Public Advocate to confirm or deny the existence and interpretation of a proposed ordinance:

PWD-TAP-I-10 Confirm or deny: There is pending legislation (Bill No. 251021) to be introduced in City Council in this legislative session (before June 30, 2026) that will authorize a change in the eligibility threshold for the TAP program. If your response is anything other than an unqualified “confirm,” please provide a detailed explanation and reasoning for the response.

PWD-TAP-I-11 Confirm or deny: That the proposed legislation referenced in PWD-TAP-I-10 is intended to authorize, among other things, the increase of the TAP income eligibility threshold to include households at 151-200% FPL. If your response is anything other than an unqualified “confirm,” please provide a detailed explanation and reasoning for the response.

PWD argues that the Public Advocate underestimates future TAP participation. PWD argues that there currently exists pending legislation that could significantly increase TAP participation. PWD suggests that City of Philadelphia [Bill No. 251021](#) would expand TAP eligibility to include customers with incomes between 150% and 200% of the federal poverty level. PWD-TAP-I-11.

While PWD states that the proposed legislation was not the justification for its projected growth of TAP participation, Motion at 7, PWD argues that an admission that the proposed legislation exists and would expand TAP eligibility suggests that PWD’s projected TAP growth rate is more reasonable than the Public Advocate’s projected growth. Motion at 8.

First, there is no question that the proposed ordinance does in fact exist and the language of that ordinance is a matter of public record. Second, as stated by the Public Advocate in its Response, even if the Ordinance were enacted in its current form, it would not affect the Board's determination in the present proceeding. Response at 2. That is because, under the proposed ordinance, the "percentage of income limitations to be imposed" to each income level "shall be determined by the Water, Sewer and Storm Water Rate Board." As stated by the Public Advocate, a "Board determination of the percentage of income limitations to be imposed in calculating TAP bills is an absolute precondition to any potential increase in participation." Response at 5.

PWD acknowledges that the proposed legislation had no bearing in developing its own projection of the future growth of TAP participation. The proposed legislation would not affect the TAP-R we seek to establish in this proceeding. If the legislation were to pass tomorrow without change, the Board would have to determine the income limitations for the new rate level before the expansion could take effect. Such determinations would require development and support within a subsequent general rate proceeding or a special proceeding – not in this limited reconciliation proceeding. Accordingly, PWD's the Motion to Compel responses to PWD TAP-I-10 and 11 is denied.<sup>1</sup>

### **Potential Growth and Undue Burden on Witness**

PWD argues that, because the Public Advocate projected zero growth in TAP participation, it seeks the following information to understand the Public Advocate's numbers and to confirm its own:

---

<sup>1</sup> This determination is made for the sole purpose of resolving the immediate Motion to Compel. It is not intended as a ruling on the admissibility of PWD's arguments on this issue.

PWD-TAP-I-12 Please provide your best estimate of the maximum number of eligible TAP participants in the following Federal Poverty Level (FPL) household income tiers:

- a. 0-150% FPL
- b. 150-200% FPL
- c. 200-250% FPL

PWD argues that the Public Advocate should be required to explain why its witness projected zero growth in TAP participation. Motion at 9. PWD seeks information about the data used to reach this conclusion. PWD clarifies that it does not require the Public Advocate’s witness to “undertake an unreasonable investigation, research, or analysis,” but only seeks “the basis and rationale for his opinions” regarding his growth projections. Motion at 10.

The Public Advocate takes issue with PWD’s assertion that it projected zero growth in future TAP participation, noting it projects “average participation that is 2,890 households higher than the average enrollment level over the most recent 12 months.” Response at 7. The Public Advocate claims that the information requested in PWD-TAP-I-12 does not reflect the data relied upon in reaching its projected growth number. Response at 8. The Public Advocate argues that responding to this request would result in an unnecessary burden upon its witness. Specifically, the Public Advocate objected to this request, claiming that preparation of a response would require that it:

- (1) estimate the number of households in each income tier in Philadelphia, likely based on census data;
- (2) create and apply a methodology to assign those households to specific property types where residents may qualify to be PWD customers (e.g., single family owner-occupied homes or single family homes with active rental licenses);
- (3) create and apply a methodology to determine the estimated number of households over 150% FPL for whom a bill set at 4% of household income is the most affordable bill option, while also taking into account that some subset of those households may

qualify for PWD's Senior discount (which could produce a monthly bill lower than 4% of household income); and, (4) overlay a separate evaluation of the frequency of special hardships (e.g., significant illness, job loss, loss of household member) experienced by customers in tiers above 150% FPL so as to qualify for TAP. This undertaking will not affect PWD or the Public Advocate's positions in this proceeding and will have no impact on the Board's determination of TAP-R rates.

PA Objections to PWD Set 1 at 7.

Rather than requesting the basis and rationale for the opinions of the Public Advocate's witness, PWD requested the maximum number of eligible TAP participants in each income tier. Requiring the Public Advocate to expend considerable resources to develop these numbers would be extremely burdensome. Accordingly, PWD's Motion to Compel concerning PWD-TAP-I-12 is denied.

THEREFORE, PWD's Motion to Compel is granted in part and denied in part.

Kathryn G. Sophy  
Hearing Officer

May 1, 2026