

# CITY OF PHILADELPHIA PENNSYLVANIA

## OFFICE OF THE CONTROLLER

*Promoting honest, efficient, and fully accountable government*

### TAX DISCOVERY INITIATIVE

**Suburban Realtors Conducting Business  
in Philadelphia Not Complying with  
License and Tax Requirements**

**March 2015**



City Controller  
**ALAN BUTKOVITZ**



# CITY OF PHILADELPHIA

OFFICE OF THE CONTROLLER  
1230 Municipal Services Building  
1401 John F. Kennedy Boulevard  
Philadelphia, PA 19102-1679  
(215) 686-6680 FAX (215) 686-3832

ALAN BUTKOVITZ  
City Controller

GERALD V. MICCIULLA  
Deputy City Controller

March 30, 2015

Honorable Ed Neilson, Councilman At-Large  
Philadelphia City Council  
City Hall, Room 312  
Philadelphia, PA 19107

Dear Councilman Neilson:

Through City Council Resolution No. 140992, you have asked the Office of the Controller to implement a tax discovery initiative to determine if real estate brokers and agents who are conducting business in the City of Philadelphia are obtaining the required commercial activity licenses and have filed all appropriate City taxes associated with their businesses and business practice. A synopsis of the results of this initiative is provided in the executive summary to the report.

Based upon our work, we prepared the attached report, which includes our findings and recommendations for the City to make improvements we believe will generate new tax revenues, aid in the collection of taxes, and create an atmosphere of compliance within the real estate industry.

We would like to express our thanks to the Commissioners and staffs of the Department of Revenue and the Department of Licenses and Inspections who assisted us in certain phases of our work.

Very truly yours,

A handwritten signature in black ink, appearing to read "Alan Butkovitz".

ALAN BUTKOVITZ  
City Controller

cc: Honorable Michael A. Nutter, Mayor  
Honorable Darrell L. Clarke, President  
and Honorable Members of City Council  
Members of the Mayor's Cabinet



## TAX DISCOVERY INITIATIVE

### Suburban Realtors Doing Business in Philadelphia Not Complying with License and Tax Requirements

#### EXECUTIVE SUMMARY

##### Why The Controller's Office Conducted The Audit

In response to a request from Philadelphia City Council, the Office of the Controller (Controller's Office) conducted a tax discovery initiative. Our objectives were to determine if suburban realtors who are conducting business in the City of Philadelphia (City) are obtaining the required commercial activity licenses and filing all appropriate City taxes, to generate a report of findings and recommendations regarding collection of unpaid taxes, and to create an atmosphere of compliance within the real estate industry.

##### What The Controller's Office Found

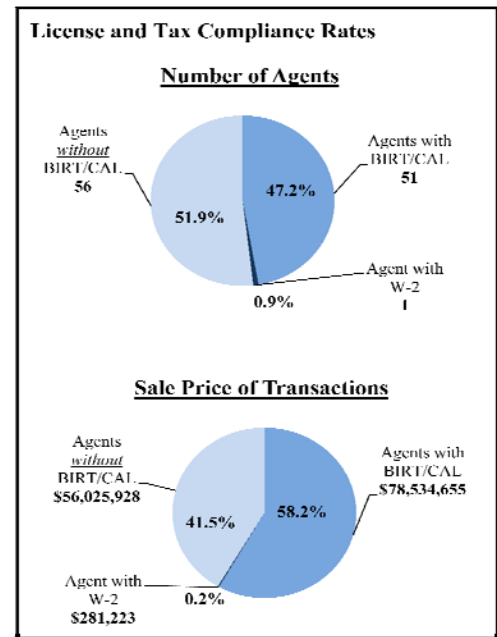
The Controller's Office conducted a survey of the top 41 realtor offices in Philadelphia's suburbs that were involved with sales of properties located within the City. Of the realtor offices that responded to the survey, more than half of the agents did not possess the required Commercial Activity License (CAL) and Business Income and Receipts Tax (BIRT) account number.

Realtors selected for the survey were based on sales data analyzed in the Trend Multiple Listing Service. Sales data covered the period July 1, 2010 through June 30, 2014. Of the agents responding to the survey that did not have a CAL and BIRT account number, commissions associated with at least \$56 million in sale transactions were not reported to the City and appropriately taxed. Most agents responding to the survey without a CAL and BIRT account number asserted they were unaware of the City's licenses and tax requirements on their commissions.

Our review suggests a significant reason for such commissions remaining undetected is because during the real estate closing process realtor agents are not required to provide their CAL or BIRT account number as part of the process. In our opinion, such a requirement would yield greater tax compliance amongst realtors, as it would otherwise bar them from conducting business within the City if they fail to comply.

##### What The Controller's Office Recommends

The Controller's Office has developed a number of recommendations to address the above findings. These include: 1) legislating law that requires realtors conducting sale transactions of properties located within the City to provide their CAL and BIRT account number as part of the closing process; 2) developing and implementing an outreach effort to make certain realtors conducting business within the City, along with their tax preparers, are aware of Philadelphia license and tax requirements; 3) aggressively identifying entities without proper licensing or tax account numbers; and 4) establishing a more aggressive license and tax enforcement program for the real estate industry.



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## INTRODUCTION

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### Background

Preliminary data from a September 2014 study by Kevin Gillen, PhD, from the Fels Institute of the University of Pennsylvania, indicated that approximately 210,000 realty settlements had been transacted inside the City of Philadelphia (City) since 2003. The study prompted Councilman Ed Neilson to introduce Resolution No. 140992 calling for the Office of the Controller (Controller's Office) to implement a tax discovery initiative to determine if real estate brokers and agents who are conducting business in the City are obtaining the required commercial activity licenses and filing all appropriate City taxes associated with their businesses and business practice.

Under Chapter 19-2600 of Philadelphia Code *Business Income and Receipts Taxes*, "Every person desiring to engage in or to continue to engage in any business within the City of Philadelphia shall, whether or not such person maintains a place of business in the City, prior to engaging in such business, procure a commercial activity license (CAL) from the Department of Licenses and Inspections." In addition, the Code stipulates the imposition of taxes (specifically Business Income and Receipt Taxes or commonly referred to as BIRT) on such transactions through the Department of Revenue.

Given the Councilman's concerns that members of the Real Estate Industry, — especially brokers and agents located outside of the City, but who are involved with property within the City limits — may not be obtaining the required license and paying taxes on the realty commissions earned on Philadelphia property sales, we were asked to conduct research on realtor business practices. Accordingly, the Controller's Office carried out a survey of nearly 390 realtors operating in 41 offices located outside Philadelphia, but who were involved with sale or lease (realty) transactions of Philadelphia properties occurring between July 1, 2010 and June 30, 2014.

We identified the transactions, brokers, and realtor offices for this study using the Trend Multiple Listing Service. This service provides realtor professionals with a variety of information they can share among themselves such as realtor names associated with a sale or lease, date of a sale, property location, as well as the property selling price. Philadelphia realty transactions conducted by agents based outside the City limits totaled \$1.25 billion between July 1, 2010 and June 30, 2014.

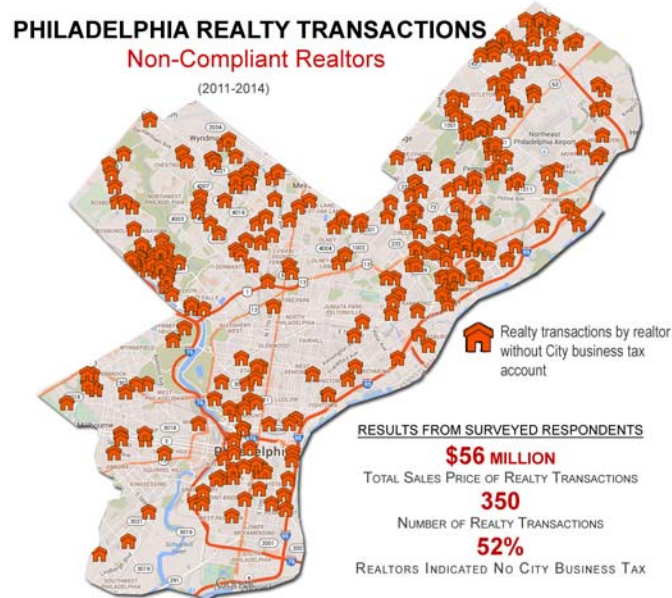
The results of our study are included in the next section of this report titled Findings and Recommendations. For a detailed description of the procedures the Controller's Office employed in conducting the study, refer to Appendix I.

## FINDINGS AND RECOMMENDATIONS

### Suburban Realtors Conducting City Business Not Compliant With Regulations

Our survey of 389 agents, associated with 41 realtor offices located in the Philadelphia suburbs, disclosed that of the 108 respondents doing real estate business in Philadelphia, 56, or 52 percent, did not possess a CAL and BIRT account number. Figure 1 shows that collectively, the group of 56 noncompliant realtors conducted 350 realty transactions throughout Philadelphia. Total sales transactions amounted to \$56 million over the period July 1, 2010 through June 30, 2014.

Figure 1



Source: Prepared by the Controller's Office based on survey results.

Of the remaining realtors surveyed who did business in Philadelphia and responded to the survey, 51, or 47.2 percent, did possess a CAL and BIRT account number. One realtor did not require a license or tax account number as he was an employee of the realtor office and commissions associated with any realty transactions were included as wages subject to City wage taxes.

As a group, the realtors that either possessed a CAL and BIRT account number or, as in the one instance was considered an employee, conducted 974 realty transactions. The total sales transactions amounted to \$78.8 million.

Because of the high risk for noncompliance associated with realtor offices located outside the Philadelphia City limits, we focused our study exclusively on those offices. Realtor offices surveyed were comprised of those in the counties of Bucks, Montgomery, and Delaware.

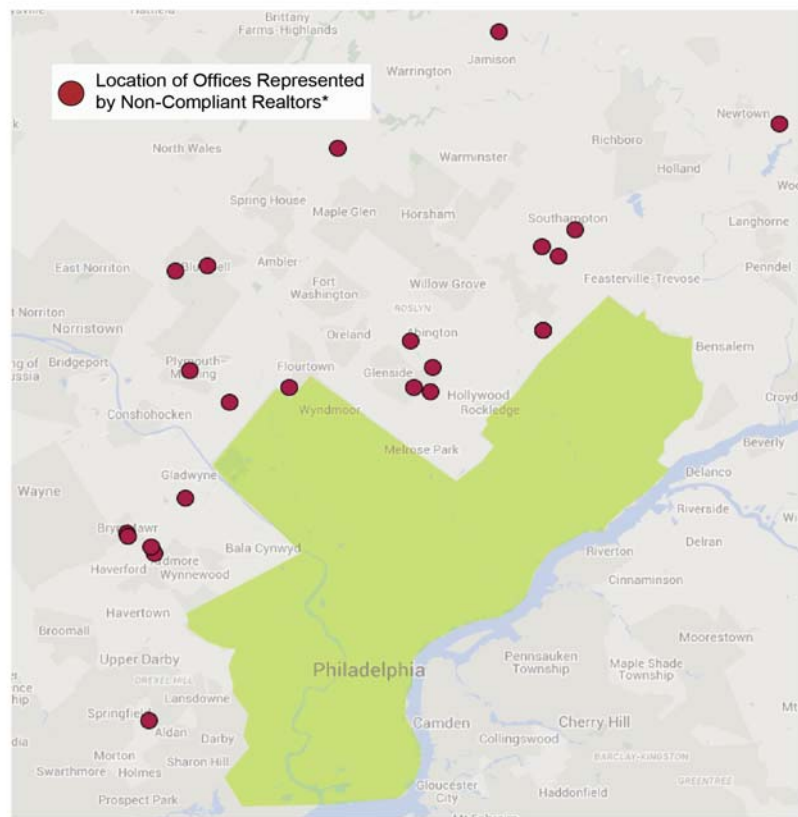
Of the 41 suburban realtor offices surveyed that represented realtors who conducted real estate business in Philadelphia, 21 responded. These offices were located in the following localities:

- |                      |                     |
|----------------------|---------------------|
| 1. Jenkintown        | 2. Jamison          |
| 3. Haverford         | 4. Plymouth Meeting |
| 5. Southampton       | 6. Bryn Mawr        |
| 7. Glenside          | 8. Gladwyne         |
| 9. Huntingdon Valley | 10. Blue Bell       |
| 11. Lafayette Hill   | 12. Clifton Heights |
| 13. Horsham          | 14. Newtown         |
| 15. Erdenheim        |                     |

Figure 2 below displays the firms' locations in relation to Philadelphia.

**Figure 2**

**LOCATION OF NON-COMPLIANT REALTOR OFFICES**



\*Based on responses received by surveyed realtors

**Realtors Not Aware of City Regulations**

As indicated in Table 1 below, responses given by agents for not complying with City license and tax requirements varied from “I rarely sell property in Philadelphia” to “I don’t live in Philadelphia.” The most popular reason given was they were not aware of the requirements.

**Table 1: Reasons for Non-Compliance**

I only conduct residential sales.	2
I pay local taxes in the county I live in.	1
My broker never told me I had to.	1
I don't live in Philadelphia.	3
My accountant did not tell me anything.	1
Was not aware I needed one.	24
Majority of transactions did not occur in Philadelphia.	2
I rarely sell in Philadelphia.	5
Broker receives commission check; distributes my share to me.	3
Never notified I was required to have this account number.	1
I am independent contractor.	1
No reason provided	12
Total survey respondents	56

Source: Compiled by the City Controller's Office based on survey results

**Realtors Understood Necessity of Regulations**

Overall, realtor agents to whom we spoke understood the reasoning behind proper licensing and accurate taxation. Most indicated they were interested in becoming immediately compliant and requested further information on how to obtain a license. They also inquired as to which annual tax forms they needed to file. In fact, during our survey, six realtor agents surveyed obtained their license and a tax account number prior to returning the survey to us.

**Realtor Proximity to City Affects Compliance**

The survey also suggested that the further the realtor office was located from Philadelphia, the less likely the agent appeared to be compliant. Of the 56 respondents indicating they did not possess a license or tax account number, only 4 resided in the City. Of the 51 agents that did possess the required license and tax account number, 21 resided in the Philadelphia.

The above correlation, although not scientific, may indicate that outreach efforts of the Department of Revenue and the Department of Licenses and Inspections to members of the realty profession are insufficient. Consequently, the two agencies may need to reassess their efforts if a more compliant outcome is desired.

**Currently No Effective Enforcement Mechanism**

Another observation we made during the study revealed that at the current time, there is no effective enforcement mechanism to ensure the real estate industry complies with Philadelphia's license and tax regulations. For instance, currently, during the real estate settlement or closing process, realtor agents involved in the transaction do not have to present their licensing and / or tax credentials to consummate the deal. Establishing a requirement for them to do so might encourage increased compliance.

**Realtor Offices / Affiliates Also Subject to Regulations**

Finally, while this study focused principally on individual realtor agents complying with Philadelphia's license and tax regulations, equally important are the realtor offices and their affiliates. Commissions on realty



transactions generally are about six percent. This six percent is usually divided in half between the two realtor agents involved in the transaction. The divided commissions are further shared with each agent's office and corporate affiliate, if applicable. As such, suburban realtor offices and, if applicable, their corporate affiliates sharing in the commissions also require a CAL and BIRT account number.

## **Conclusions**

In most instances, realtor agents selling real estate within Philadelphia, but operating out of realtor offices located in the City's suburbs are not obtaining the required business license and filing all appropriate City taxes associated with their Philadelphia business income. While the 28 percent of realtor agents that responded to our survey solidly confirmed this reality, the lack of responses from the remaining 72 percent of agents surveyed strongly suggests they too are most likely noncompliant. Based solely on the respondents, for the four-year period included in this study, the City may have lost up to \$380,000. City legislators and tax authorities need to weigh the cost benefits of more aggressive license and tax enforcement against the realtor offices residing outside Philadelphia, but doing business within its borders.

## **Recommendations**

To ensure more compliance with Philadelphia license and tax requirements among suburban realty professionals conducting business in Philadelphia, we recommend:

- Introducing legislation through City Council that would require realtor agents and the offices they represent to provide their CAL number and BIRT account numbers as part of the settlement and / or closing process.
- The Department of Revenue and the Department of Licenses and Inspections should develop and implement a more vibrant and proactive outreach effort towards the real estate industry to gain a higher voluntary rate of compliance with City business license and tax requirements. At a minimum, industry groups should be enlisted to help disseminate City regulations and help increase compliance amongst its members. For instance, professional realtor organizations should be engaged, such as the Greater Philadelphia Association of Realtors, the Suburban Realtors Alliance, the Suburban West Realtors Association, the Bucks County Association of Realtors, the Montgomery County Association of Realtors, and the Pennsylvania Association of Realtors. In addition, the two City departments should further their outreach efforts to tax professionals outside the City to ensure they are knowledgeable about Philadelphia business license and tax regulations.
- The Department of Revenue and the Department of Licenses and Inspections should coordinate efforts to aggressively identify entities without proper licensing or tax account numbers. For

instance, a match between the licensing database and the tax database could identify entities without the proper requirements.

- The Department of Revenue needs a more aggressive tax enforcement program for the real estate industry. The Controller's Office will make available the detail survey results and other data to revenue agents of the department.

## **APPENDIX I: OBJECTIVE, SCOPE, AND METHODOLOGY**

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The objective of our work was to determine if realtors conducting business in the City were obtaining the required commercial activity licenses (CAL) and filing all appropriate City taxes associated with their business and business practices. Because of the high risk that suburban realtors may not be complying with City license and tax requirements, we focused our work exclusively on realtors operating outside the City limits, but involved in realty transactions within Philadelphia's borders.

To meet our objective, we identified the population of realty transactions conducted within the City. To do this, we used the Trend Multiple Listing Service, a nationwide database containing information about sale and lease transactions including sale price, property address, selling and listing agent involved in each transaction, and the name and address of the agent's respective realty office. The database identified all realty transactions occurring in Philadelphia from July 1, 2010 through June 30, 2014.

We further sorted the data to identify those transactions handled by realtor firms located in the suburban counties of Bucks, Montgomery, and Delaware. From this subpopulation, we identified "listing agent"<sup>1</sup> realtor offices with the highest number of realty transactions. We selected 20 of these offices with realty transactions totaling \$524.1 million. We then identified "selling agent"<sup>2</sup> realtor offices with the highest number of realty transactions. We selected 21 of these with realty transactions totaling \$248.4 million.<sup>3</sup> We believe the above survey size would provide us sufficient coverage to meet the objective of the study. For detail regarding the survey size and results refer to Appendix III.

From each top ranking realtor office, we selected the top ten agents with the highest number of realty transactions to survey. In some instances realtor offices had less than ten agents. For those offices, we surveyed all the realtors. Our survey comprised of 389 agents — 188 "listing agents" with realty transactions totaling over \$418.7 million, and 201 "selling agents" with realty transactions totaling over \$194.5 million.

We surveyed agents located at each of the 41 selected realtor offices. The survey consisted of a letter announcing our tax discovery initiative and requesting the cooperation of the realtor office in disseminating the survey questionnaire to their agents. The letter and survey itself are shown in Appendix II. With the survey, we sought the following information from the agent identified in the Multiple Listing Service database as having been associated with the realty transactions:

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<sup>1</sup> A listing agent is a realtor that works with the property owner (seller) to sell or lease their property.

<sup>2</sup> A selling agent is a realtor that works with the client (buyer) who desires to acquire or lease a property

<sup>3</sup> Realtors can be either selling or listing agents depending on their clients' needs. For instance, they might act as the listing agent for a client who wants to sell their property, while act as a selling agent for a client who wants to purchase a property. As a result, the same realtor office or agent can be identified as a selling and/or listing office or agent on a realty transaction.

1. Realtor's license number;
2. Home address and phone number of the agent;
3. Business Income and Receipts Tax Account Number (BIRT);
4. Commercial Activity License (CAL) Number.

If the realtor agent did not possess a CAL and BIRT account number, we asked that they so state and provide a reason. Each agent was also asked to sign and return the survey within a specified time period.

If an agent was no longer associated with the surveyed realtor office, we asked the broker or office manager to return the form and provide us with the agent's last known home address. We subsequently contacted those agents at the forwarding address and requested the same information directly from each agent.

We gave each surveyed agent 14 days to respond. Due to the 120 days imposed upon us by the City Council resolution for generating this report, we did not attempt to make second requests or further follow-up on agents not responding to the survey. In our letter to the surveyed realtor offices, we indicated that an agent's failure to respond to the survey would result in us referring information about the transactions in our possession to the City of Philadelphia's Department of Revenue.

For all the survey respondents that indicated they maintained a CAL and BIRT account number, we verified the license and tax account number with the Department of Licenses and Inspections and with the Department of Revenue, respectively.



**CITY OF PHILADELPHIA**

OFFICE OF THE CONTROLLER  
1230 Municipal Services Building  
1401 John F. Kennedy Boulevard  
Philadelphia, PA 19102-1679  
(215) 686-6680 FAX (215) 686-3832

ALAN BUTKOVITZ  
City Controller  
GERALD V. MICCIULLA  
Deputy City Controller

January 23, 2015



Dear Office Manager:

Philadelphia City Council has requested that the Office of the Controller (City Controller's Office) conduct an independent study to determine if real estate brokers and agents who are conducting business in the City of Philadelphia are obtaining the required commercial activity licenses and filing all appropriate city taxes associated with their businesses and business practice.

We have identified a number of real estate agents associated with your firm that completed real estate transactions involving property located in the City of Philadelphia between July 1, 2010 and June 30, 2014. Under Chapter 19-2600 (*Business Income and Receipts Taxes*) of the Philadelphia Code these transactions are subject to Philadelphia taxes.

For each of the agents and transactions listed on the attached forms, please provide (or have the agent provide) the following:

- Realtor's license number
- Home address and phone number of the agent
- Business Income and Receipts Tax Account Number (f/k/a/ Business Privilege Tax)
- Commercial Activity License Number (f/k/a Business Privilege License)

Please return (or have each agent return) the forms by February 6, 2015 in the enclosed postage paid envelopes addressed to:

OFFICE OF THE CITY CONTROLLER  
1401 John F. Kennedy Blvd.  
1230 Municipal Services Building  
Philadelphia, PA 19102

Page 2

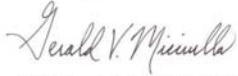
If the real estate agent does not possess a Business Income and Receipts Tax Account Number and Commercial Activity License number, please state none and provide a reason. Each agent should sign the form in the space provided.

If the agent is no longer associated with your office, please check the appropriate box on the form, provide the last known home address, and return the form in the enclosed envelope.

Your cooperation in providing and/or collecting this information will be greatly appreciated. If you have any questions regarding completion of the forms, please contact [REDACTED].

In the event we do not receive the requested information from you, we will refer the attached forms with the names and identified transactions to the City of Philadelphia's Revenue Department for further action.

Sincerely,



GERALD V. MICCIULLA, CPA, CFE  
Deputy City Controller

encl.

OFFICE OF THE CITY CONTROLLER  
CITY OF PHILADELPHIA  
Real Estate Transaction Review

Real Estate Agent's Name: _____			
Realtor's License Number: _____			
<i>Print your home address and phone number</i>			
Street	City	State	Zip
Phone: (    ) _____ - _____			
Please provide your Business Income and Receipts Tax (BIRT) Account Number (f/k/a Business Privilege Tax) as provided by the City of Philadelphia <input style="width: 150px;" type="text"/>			
<i>If you utilize more than one tax account, please provide the separate tax account number for each transaction listed on the attached page</i>			
<input type="checkbox"/> Please check if you DO NOT have a BIRT account number and explain why: _____			
Please provide your Commercial Activity License (CAL) Number (f/k/a Business Privilege License) as provided by the City of Philadelphia <input style="width: 150px;" type="text"/>			
<i>If you utilize more than one license number, please provide the separate license number for each transaction listed on the attached page</i>			
<input type="checkbox"/> Please check if you DO NOT have a CAL number and explain why: _____			
To the best of my knowledge, the information provided on this form along with the included real estate transactions is accurate.			
Signature _____		Date _____	
<input type="checkbox"/> Please check if agent listed on this form is no longer associated with this broker's office and provide their last known home address above			

Please provide this form along with the attached real estate transactions by the requested date to the address listed below:

OFFICE OF THE CITY CONTROLLER  
1401 John F. Kennedy Blvd.,  
1230 Municipal Services Building  
Philadelphia, PA 19102

**APPENDIX III: SURVEY SIZE AND RESPONSES**

SAMPLE SIZE					RESPONSES RECEIVED		
Listing Agent Realty Office	No. Transactions	Sales Price	Surveyed Realtors		Number	Sales Price Yes BIRT	Sales Price No BIRT
			Number	Sales Price			
Realty Office 1	398	\$ 40,402,248	10	\$31,891,637	0	\$ 0	\$ 0
Realty Office 2	294	37,884,318	10	23,193,726	0	0	0
Realty Office 3	271	33,563,133	10	32,953,234	3	656,999	1,023,300
Realty Office 4	262	41,063,736	10	30,797,841	7	12,705,620	5,383,650
Realty Office 5	262	46,982,763	10	46,582,263	0	0	0
Realty Office 6	255	28,534,310	10	23,955,016	6	0	12,382,365
Realty Office 7	254	16,311,479	9	10,114,307	6	4,111,563	1,912,110
Realty Office 8	243	39,543,241	10	34,185,076	5	3,150,500	0
Realty Office 9	239	25,404,475	10	18,556,025	5	528,750	3,318,550
Realty Office 10	228	36,476,965	10	27,741,690	5	1,097,400	7,192,420
Realty Office 11	215	13,960,686	2	13,960,686	2	0	13,960,686
Realty Office 12	189	20,719,066	10	13,079,616	5	4,128,250	1,874,653
Realty Office 13	182	28,994,152	10	21,130,800	1	1,142,000	0
Realty Office 14	179	19,428,560	10	15,778,845	0	0	0
Realty Office 15	176	14,052,384	10	13,903,984	0	0	0
Realty Office 16	165	11,688,531	8	11,688,531	2	1,000,500	0
Realty Office 17	162	21,921,569	10	10,234,629	2	1,013,000	1,470,900
Realty Office 18	161	21,735,445	10	17,772,240	0	0	0
Realty Office 19	153	16,281,184	10	12,074,409	4	2,066,805	1,737,900
Realty Office 20	145	9,200,189	9	9,194,214	4	1,447,200	5,409,889
Total	4,433	\$524,148,434	188	\$418,788,769	57	\$33,048,587	\$55,666,423

SAMPLE SIZE					RESPONSES RECEIVED		
Selling Agent Realty Office	No. Transactions	Sales Price	Surveyed Realtors		Number	Sales Price NO BIRT	Sales Price YES BIRT
			Number	Sales Price			
Realty Office 1	194	\$21,414,482	10	\$14,069,863	0	0	0
Realty Office 2	166	20,035,787	10	11,606,342	2	723,000	2,144,015
Realty Office 3	159	11,397,533	10	8,452,193	0	0	0
Realty Office 4	137	29,407,911	10	29,088,022	0	0	0
Realty Office 5	128	7,643,801	10	5,307,484	3	528,800	1,549,955
Realty Office 6	108	13,608,400	10	7,718,725	7	3,483,050	2,132,825
Realty Office 7	107	12,065,524	10	8,824,340	0	0	0
Realty Office 8	102	283,023	1 <sup>4</sup>	281,223	1	0	0
Realty Office 9	99	14,572,340	10	10,065,545	8	4,991,995	3,037,050
Realty Office 10	93	10,236,754	10	8,637,904	0	0	0
Realty Office 11	89	7,900,218	10	6,874,775	0	0	0
Realty Office 12	86	10,930,080	10	10,065,655	1	2,566,300	0
Realty Office 13	85	10,952,785	10	7,038,760	5	1,561,700	1,524,960
Realty Office 14	81	6,113,001	10	5,164,025	1	0	592,625
Realty Office 15	74	13,321,446	10	10,583,411	7	5,722,311	449,000
Realty Office 16	74	10,212,823	10	8,261,694	2	472,000	957,900
Realty Office 17	73	5,406,170	10	5,118,520	4	811,000	2,027,975
Realty Office 18	73	17,599,735	10	14,673,180	2	720,000	2,190,350
Realty Office 19	72	9,576,182	10	8,273,832	0	0	0
Realty Office 20	69	7,416,658	10	6,301,257	3	0	1,830,332
Realty Office 21	66	8,350,174	10	8,092,574	5	1,397,185	4,431,245
Total	2,054	\$248,444,827	201	\$194,499,324	51	\$22,977,341	\$22,868,232

<sup>4</sup> This realtor was a W-2 employee.



**APPENDIX III: SURVEY SIZE AND RESPONSES**

Realty Office	TOTAL SAMPLE SIZE				TOTAL RESPONSES RECEIVED		
	Homes Sold	Sales Price	Surveyed Realtors		Number	Sales Price NO BIRT	Sales Price YES BIRT
			Number	Sales Price			
Listing Agents	4,433	\$524,148,434	188	\$418,788,769	57	\$33,048,587	\$55,666,423
Selling Agents	2,054	248,444,827	201	194,499,324	51	22,977,341	22,868,232
Total	6,487	\$772,593,261	389	\$613,288,093	108	\$56,025,928	\$78,534,655
Sub-Total						\$134,560,583	
W-2 Employee						281,223	
Total Responses Received						\$134,841,806	
Percent of Total Surveyed Realtors					27.8%	41.5%	58.2%

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## **CONTROLLER'S OFFICE CONTACT AND STAFF ACKNOWLEDGEMENTS**

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**City Controller's Office Contact** Bill Rubin, First Deputy City Controller, (215) 686-6696, bill.rubin@phila.gov

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Graphic designs: Brian Dries, Director of Communications

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