

**CITY OF PHILADELPHIA
LAW DEPARTMENT**

MEMORANDUM

To: Melissa C. Andre, Executive Director, Office of Administrative Review

FROM: Jill Freeman, Deputy City Solicitor

DATE: July 1, 2024

SUBJECT: Revision of Tax Review Board Regulations – Elimination of term “Master”

I have reviewed the attached amendments to the Tax Review Board Regulations, dated January 26, 2024. Because the term “Master” carries negative connotations for many Philadelphians because of its connection to slavery, the Board is replacing it with the term “Hearing Officer.” I find the attached amended regulations to be legal and in proper form.

In accordance with Section 8-407(a) of The Philadelphia Home Rule Charter, you may now forward these amended regulations to the Department of Records where they will be made available for public inspection.

Date: 7/1/24


Jill Freeman