



City of Philadelphia  
Law Department  
City Solicitor, Renee Garcia

## MEMORANDUM

**TO:** Irwin “Sonny” Popowsky, Chair, Philadelphia Water, Sewer and Storm Water Rate Board

**FROM:** Ryan E. McSherry, Esq., Deputy City Solicitor, Property Assessment, Boards & Commissions Unit, Boards & Commissions Division  
*Ryan E. McSherry*

**DATE:** July 23, 2025

**SUBJECT:** Rate Determination – 2025 TAP-R Reconciliation Proceeding  
(Determination of Water Department Tiered Assistance Program Rate Rider Surcharge Rates Beginning 9/1/2025)

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I have reviewed the attached Rate Determination of the Philadelphia Water, Sewer and Storm Water Rate Board. The Water Department commenced this TAP-R Reconciliation Proceeding by filing a [Formal Notice](#) on March 31, 2025, following its [Advance Notice](#) of February 18, 2025. The Rate Board concluded this proceeding by adopting this Rate Determination on July 23, 2025.

The Rate Board is the independent rate-making body established by [ordinance](#) of City Council, [Section 13-101](#) of the Philadelphia Code, pursuant to [Section 5-801](#) of the Philadelphia Home Rule Charter, to fix and regulate rates and charges for water, sewer, and stormwater services. The attached document is the Rate Board’s Rate Report under Section 13-101(8) of the Code, and is the Rate Board’s Rate Determination pursuant to Sections I(o) and II.A.3 of the [Rate Board Regulations](#). I find the attached Rate Determination to be legal and in proper form.

In accordance with Section 13-101(8) of the Philadelphia Code and Section II.A.3(c) of the Rate Board Regulations, you may forward the Rate Determination to the Department of Records for filing. As stated in the Rate Determination and consistent with Section 13-101(3)(e) of the Code and Section II.A.3(d) of the Rate Board Regulations, the effective date of the changes in the rates and charges will be September 1, 2025, if the Water Department files its conforming Rates and Charges at least ten days prior to that date.

Attachment