

May 28, 2008

IN RE: **Melvin Banks**
DOCKET NO: **35WRMERZX0752**

STATEMENT OF RECORD:

1. Melvin Banks (hereafter "Petitioner") filed a Petition for Appeal with the Tax Review Board on October 31, 2006 for review of a water/sewer bill for the property at 5329 West Berks St. Philadelphia, Pa. Petitioner requested review of the billings for the period from April 1, 1991 through June 30, 2006.
2. A public hearing was held before the Tax Review Board on February 6, 2007 following which the Board announced its decision to abate the lien charge, abate one-half of the penalty, and to adjust the usage for the period from November 23, 1993 through March 1, 1995 to 1000 cubic feet per month.
3. Petitioner appealed this decision to the Philadelphia Court of Common Pleas.

DISCUSSION:

As provided by Pennsylvania Local Agency Law, 2 Pa. C.S. §553 the Tax Review Board, through the City of Philadelphia, contracts with a stenographic reporting agency to have a stenographer present at each public hearing of the Board so that a record may be produced when required for an appeal to the Court of Common Pleas. In this case, Class Act Reporting Agency, provided a stenographer who was present and recording the proceedings.

Upon receipt of the Notice of Appeal on July 13, 2007, a staff member for the Tax Review Board contacted Class Act Reporting Agency to request that the Board receive a copy of the transcript so that an Opinion could be prepared and the record certified to the Court.

At some point thereafter, a Class Act representative contacted the Board staff with the information that they were having difficulty getting in contact with the stenographer from that hearing but were attempting to do so in order to have the transcript of the hearing prepared.

There have been numerous conversations back and forth between Class Act and the Tax Review Board and it is clear that Class Act cannot locate the stenographer and cannot produce a transcript of the proceeding.

The Board's file documents are insufficient to allow for a re-creation of the witness testimony and arguments that were put forth to the Board members at the hearing. The lack of the transcript makes it impossible for the Board to prepare an Opinion with Findings of Fact and Conclusions of Law for the Court.