

February 20, 2004

IN RE: MARY LAMONT
DOCKET NO: 35WRMERZX5232

STATEMENT OF RECORD:

1. Mary LaMont (hereafter "Petitioner") appealed the water/sewer bill for the property at 3604 Hamilton St. Philadelphia , Pa. 19104. She was questioning the billing that covered the period April 11, 1997 through July 20, 2001.
2. A public hearing was held on March 27, 2003 before a Tax Review Board (TRB) Hearing Master. The decision of the Master, as ratified by the TRB, was to recalculate the usage based on 600 cubic feet per month, abate the penalty and abate the lien charge.
3. Petitioner appealed this decision and requested a de novo hearing before the TRB. This hearing took place on scheduled for September 16, 2003. At the conclusion of the hearing, the TRB took no additional action, but ratified the decision of the Master.
4. Petitioner has appealed to the Philadelphia Court of Common Pleas.

FINDINGS OF FACT:

1. At the TRB hearing, Petitioner stated that she accepted and was satisfied with the Master's decision. Petitioner had paid the bill in question even prior to the Master's hearing. She had asked to come before the TRB because she did not understand how the Water Revenue Bureau (WRB) had computed the bill as a result of the Master's decision. She wanted an explanation as to how the WRB had arrived at the dollar amount for the bill. Petitioner had done her own calculations based on her understanding of the charges and had arrived at a dollar figure different from what was on her bill. Petitioner testified that according to her calculations she had paid the equivalent of \$125.00 per month for the period in question but believed she should only have paid \$35 per month.
2. The WRB representative, using the information available from the WRB computer system showed Petitioner and the TRB the adjustments made to the account following the Master's decision. Penalties were abated, lien charges were removed, and a total of \$3800.00 was cancelled from the account. The WRB then rebilled the account based on monthly usage of 600 cubic feet, as per the Master's decision, according to the WRB records. This billing covered 51 months. Petitioner seemed to agree with the statements made by the WRB representative as to the adjustments made to the bill.
3. The WRB representative offered to meet at another time, outside the hearing process, to match Petitioner's receipts with her credited payments to insure that she had received credit for all the payments made on the account, as this was too cumbersome a process to do at the hearing with the TRB.

DISCUSSION:

Although Petitioner had filed an appeal from the Master's decision, requesting a full TRB hearing, she had no dispute for the TRB to adjudicate. She was satisfied and in agreement with the decision rendered by the Master. As she testified, she was merely seeking a clarification of the calculations performed by the WRB to arrive at her bill.

It is the responsibility of the TRB to review challenges to any bill collectible by the Department of Revenue. The Philadelphia Code Chapter 19-1702

Petitioner was provided with two opportunities to present her challenge at a public hearing, first before a Master and then before the full TRB. A decision was rendered by the Master that was acceptable to both parties. Petitioner still appealed for TRB review because she did not agree with the actual calculation of the bill.

The TRB does not calculate the bills. They rely on the Water Revenue Bureau as the responsible party in that area. The TRB listened to the explanation of the WRB representative as to the adjustments and recalculations performed to arrive at the billing sent to Petitioner. The TRB was satisfied that the decision of the Master was carried out by the Water Revenue Bureau.

Concurred:

Derrick Johnson, Chair
Christopher booth, Jr., Esq.
Una Vee Bruce