

May 27, 2011

IN RE: ALLEN SNIPE
DOCKET NO: 36REINPZZ4244

STATEMENT OF RECORD:

1. Allen Snipe filed a Petition for Appeal with the Tax Review Board on October 20, 2006 for abatement of interest and penalties accrued against delinquent Real Estate taxes for the property at 6713 North Sydenham St. Philadelphia, Pa. for the tax years 1998 through 2005.
2. A public hearing was held on October 12, 2007 before a Tax Review Board Master. The decision of the Master, as ratified by the Tax Review Board, was to abate ½ of the penalties provided an installment agreement was entered into by petitioner within 30 days for the remaining balances.
3. Petitioner filed another Tax Review Board petition on December 21, 2007 for the same tax years and delinquencies, and adding the tax year 2006. This petition was accepted by the Tax Review Board as a request for a rehearing from its decision of October 12, 2007 for the same tax years and delinquencies.
4. While the Tax Review Board rehearing request was pending, the City of Philadelphia, through its agent Linebarger Goggan Blair & Sampson, LLP, filed a collection action in April 2008 naming Petitioner as Defendant for these same tax delinquencies. This matter was stayed while the Tax Review Board petition was pending.
5. A public hearing was held before the full Tax Review Board on November 18, 2008, following which the Board announced its decision to abate interest and penalties contingent on installment arrangements being entered into within 60 days. Petitioner contacted the Tax Review Board and requested another hearing in the matter. In lieu of another hearing, an amended decision letter was issued, dated February 9, 2009, granting 60 days from that mailing date to enter into a payment agreement for the balance due after abatement of interest and penalties.
6. Petitioner did not enter into a payment agreement for the remaining balances nor did he file a timely appeal of the Board decision.
7. With the matter being beyond the statutory time frame for any additional administrative appeals and therefore all available administrative remedies having been exhausted, the matter proceeded in the Court of Common Pleas. There was a hearing before the Honorable Idee Fox on April 14, 2009, following which Judge Fox took the matter under advisement.
On July 2, 2009, Judge Fox issued an Order of Decree, finding in favor of the City, and allowing the property to be scheduled for Sheriff's Sale.
8. In September 2009, Petitioner again requested a rehearing before the Tax Review Board. The Tax Review Board was unaware of the July 2, 2009 ruling by Judge Fox and a public hearing was held on July 10, 2010. The tax principal due was \$7,455.06, interest of \$5,241.96, penalty of \$595.64, lien charges of \$180, and legal fees of \$2,518.46, for a total due as of July 10, 2010 of \$16,001.02.
9. At the July 10, 2010 hearing, the Board was informed of the July 2, 2009 ruling by Judge Fox.

10. At the conclusion of this hearing the Board announced its decision that it would take no further action in this matter because of the superceding Court of Common Pleas Order dated July 2, 2009.
11. Petitioner filed an appealed of this decision to the Philadelphia Court of Common Pleas.

DISCUSSION:

The Tax Review Board is the administrative forum for Philadelphia taxpayers to seek review of bill and claims assessed by the City of Philadelphia. The Philadelphia Home Rule Charter Chapter 6-207, See Annotation.

The Philadelphia Code Chapter 19-1705(5) provides that “(u)pon the filing of any petition for the waiver of interest and penalties accruing upon any unpaid money or claim collectible by the Department of Revenue, for or on behalf of the City or the School District of Philadelphia, the Tax Review Board may abate in whole or in part interest or penalties, or both, where in the opinion of the Board the petitioner acted in good faith, without negligence and no intent to defraud.”

In this case, Petitioner had several opportunities to present his case to the Tax Review Board and received favorable decisions regarding his requests for waiver of interest and penalties. These decisions were contingent on Petitioner taking actions to address the remaining delinquencies with the allowance by the Board for payment in installments. Petitioner failed to comply with a Tax Review Board decision on more than one occasion.

Petitioner also failed to file a timely appeal. He did not request another rehearing from the Tax Review Board or file a statutory appeal to the Court of Common Pleas under The Philadelphia Code Chapter 19-1706 within 30 days from the decision rendered on November 18, 2008, using either the original decision letter mailed November 26, 2009 or the amended decision letter mailed February 9, 2009. The result being that, even if the later February 9, 2009 mailing date were to be considered as the final decision date, Petitioner missed the jurisdictional deadline for any appeal.

Therefore, the City moved forward in April 2009 with the collateral collection action before Judge Fox with no impediment.

Petitioner did not file another appeal with the Tax Review Board until after Judge Fox’s ruling on July 2, 2009 at which time the Board had been divested of jurisdiction by the Court of Common Pleas Decree.

Concurred:

Monique DeLapenha, Esquire, Chair
T.David Williams, Esq.
Joseph Ferla
LaVon Wells-Chancy, CPA