

February 18, 2009

**In Re: Ali Morocco Ali
Docket No: 36REINPZZ3433**

STATEMENT OF RECORD:

1. Ali Morocco Ali (hereafter "Petitioner") filed a Tax Review Board (TRB) Petition for Waiver of Interest and Penalty on October 4, 2007 for Real Estate Taxes for the years 1988 through 2006 accrued against the property located at 2213 North 31st St. Philadelphia, Pa.
2. A public hearing before a TRB Master was held on January 3, 2008. The decision of the Master, as ratified by the TRB, was to deny the petition.
3. Petitioner requested and was granted a hearing before the full TRB.
4. A public hearing before the TRB was held March 4, 2008. At the conclusion, the Board announced its decision to abate ½ of the interest and all penalties contingent on Petitioner entering into a payment agreement for the balance within 30 days.
5. Petitioner has appealed to the Philadelphia Court of Common Pleas.

FINDINGS OF FACT:

1. Petitioner purchased the property located at 2213 North 31st St. Philadelphia, PA. in 2006.
2. At the time of the purchase, the Real Estate taxes were delinquent back to 1988. Petitioner purchased without full knowledge of the delinquencies.
3. At the time of the TRB hearing, the amounts due for the Real Estate Taxes for the years 1988 through 2006 were as follows:

Tax principal:	\$8,897.44
Interest:	7,510.16
Penalties:	622.84
Lien Charges:	340.00
Legal fees:	2,737.83

TOTAL DUE: \$20,108.27

4. Since purchasing the property, Petitioner had paid the base tax for 2006 in the amount of \$412.54. He was requesting consideration for a waiver or reduction of the accrued interest and penalty so that he could enter into a payment agreement to pay the balance.
5. When purchased by Petitioner, the property was in need of major rehabilitation and renovation.
6. Petitioner testified that he had cleaned out the premises and was still in the process of renovating and repairing it. He hired neighborhood men and women in need of employment and used the project as a training opportunity for them.

CONCLUSIONS OF LAW:

The Philadelphia Code Chapter 19-1705(2) provides the Tax Review Board with the authority to 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.”

Petitioner testified to his willingness to pay the taxes that accrued prior to his ownership and to his ongoing efforts to rehabilitate the property.

He demonstrated his good faith efforts by paying the current year tax after purchasing the property.

It was the opinion of the Board that there was no demonstrated negligence or intent to defraud the city by Petitioner.

Therefore, the decision of the TRB was to abate ½ of the interest and all the penalty contingent on Petitioner entering into a payment agreement for the balance within 30 days.

Concurred:

Monique DeLapenha, Esq., Chair

T. David Williams, Esq.

LaVon Wells-Chancy, CPA