14-16

August 11, 2014

In Re: Bernard Beauford
Docket No: 35WRMERZW6416

Statement of Record:

1. Bernard Beauford (hereafter "Petitioner") filed a Petition for Appeal on February 22, 2013 requesting review of the water/sewer bill for the property located at 4928 North 12th St. Philadelphia, Pa.
2. A public hearing was scheduled for September 13, 2013 before a Tax Review Board Master. The decision of the Master, as ratified by the Tax Review Board (TRB), was to adjust the water usage for the period February 5, 2005 to May 5, 2005 based on 1000 cubic feet per month of water usage and provide 30 days from the date of the adjusted bill for Petitioner to make arrangements for payment of the balance due.
3. The Philadelphia Water Revenue Bureau (WRB) requested and was granted a rehearing before the full Tax Review Board.
4. A public hearing before the TRB was scheduled for January 14, 2014. At the conclusion of that hearing, the TRB announced its decision to deny the petition as untimely filed and, as such, outside the TRB jurisdiction.
5. Petitioner filed an appeal to the Philadelphia Court of Common Pleas.

Findings of Fact:

1. Petitioner owned the property at 4928 North 12th St. during the time period under appeal.
2. Petitioner requested review of the water/sewer bill for the period February 5, 2005 to December 11, 2012. The principal amount due was $13,798.14, with penalties as of the TRB hearing date of $2,754.05, and lien charges of $60, for a total due of $16,612.19.
3. Water service to the property was originally terminated by the City in 1997. It was restored in 2005 and a meter reading was obtained at that time showing significant water usage. This usage generated a large bill to Petitioner that accounts for most of the charges under appeal to the TRB.
4. Any bills July 7, 2005 through 2010 were for service charges only. Bills from 2010 through to the TRB hearing date were for stormwater charges. No additional water usage was registered at the meter after July 7, 2005.
5. The property was Petitioner's residence during 2005 and 2006.
6. Yvette Clark, petitioner's daughter attended the hearing with Petitioner and testified on his behalf. She testified that she had been assisting her father to contest the bills beginning in 2009.

7. Ms. Clark testified that she could not address the 2005 to 2006 period when the usage under appeal would have accrued as her father was living on his own and she was not involved with assisting him.

Conclusions of Law:

The Philadelphia Code Chapter 19-1702 (1) provides that "(e)very petition for review of any decision or determination relating to the liability of any person for any unpaid money or claim collectible by the Department of Revenue, for or on behalf of the City or the School District of Philadelphia, including, but not limited to, any tax, water or sewer rent, license fee or other charge, and interest and penalties thereon, shall be filed with the Tax Review Board within 60 days after the mailing of a notice of such decision or determination to the petitioner

The Petition for Appeal filed in this case and requesting review by the TRB of water/sewer bills for the period February 5, 2005 through December 11, 2012 was not filed with the TRB until February 22, 2013. This was well beyond the 60 day filing limitation set forth in The Philadelphia Code even for the most recent billing period of December 2012.

In reality, Petitioner was primarily requesting review of the bill issued February 5, 2005 which encompassed almost all of the billed usage and most of the charges under appeal. Petitioner, through his daughter, provided no information to explain the delay in appeal. Ms. Clark testified that, to her knowledge, 2009 was the earliest time when she began to question this bill to the WRB, a full 4 years after it was issued.

It was the decision of the TRB that this petition was filed beyond the filing time limit set forth in The Philadelphia Code and was therefore outside the jurisdiction of the TRB. Therefore, the petition was denied.

Concurred:
Nancy Kammerdeiner, Chair
Joseph Ferla
George Mathew, CPA
Christian DiCicco, Esq.