

August 9, 2007

In Re: **Deborah Richardson**
Docket No: **35WRMERZX2498**

Statement of Record:

1. Deborah Richardson (hereafter "Petitioner") filed a Petition for Review with the Tax Review Board on March 16, 2005 for the property at 222 S.60th St. Philadelphia, Pa. The petition requested review of the property's Water Revenue Bill for the period 1990 through March 2005.
2. A public hearing was held before the Tax Review Board on August 2, 2005. Petitioner failed to appear and the petition was denied.
3. Petitioner requested and was granted a rehearing.
4. A public hearing was held September 26, 2006 before the Tax Review Board. The decision rendered was to grant the petition and abate all charges.
5. The City requested and was granted a rehearing in this matter.
6. A public hearing was held before the Tax Review Board on February 27, 2007. The decision rendered was to reduce the principal due to \$9628.00, and abate penalties and lien charges.
7. The City of Philadelphia has appealed to the Court of Common Pleas.

Findings of Fact.

1. Petitioner was the owner of the property located at 222 South 60th St. Philadelphia, Pa. for all periods at issue.
2. The bill reviewed at the Tax Review Board (TRB) hearing covered the period from December 1990 through March 2006. At the time of the hearing, the principal amount due was \$20,513.32 with accrued penalties of \$19,486.70 and lien charges of \$240, for a total due of \$40,240.20.
3. The City made a claim of lack of jurisdiction by the Tax Review Board to hear the merits of Petitioner's case due to the late filing of the petition for many of the years.
4. This was a rehearing granted because the TRB did not have a stenographer present at the September 26, 2006 hearing, and although the public hearing went forward without the stenographer, the TRB could not certify a complete record without Notes of Testimony.

5. Petitioner testified that beginning in 1989 or 1990, the building was vacant. She paid a plumber to drain the pipes and turn off the water. She also had the house boarded up at that time.
6. Petitioner also testified that she hired her own plumber because at that time she had called the Water Department to have the water turned off. She was told that the City would not come out to turn off the water. Following her contact with the City she hired a plumber to do this for her.
7. To the best of her knowledge the property has been vacant at all times.
8. The Water Revenue Bureau provided an account history that indicated water usage was detected through water meter readings for much of the period in question.

The account history indicated some periods with no usage, and some periods where a water shut off was noted and then restoration was noted. A new meter was installed on 2 occasions, and “ert changed” was noted on one occasion. The water usage noted varied widely through the years.

9. Petitioner stated that no one was in the property and she did not want anyone in there. That is why she called the Water Department to have the water turned off. She was not given the necessary information regarding the City procedure to request a Discontinuance Permit from the Department of Licenses and Inspections which would have then resulted in the City taking the necessary steps to turn off the water at the property.
10. Although she did receive water bills, Petitioner did not pay them, believing that no water was being used at the property.
11. Petitioner continued to call the Water Department or Water Revenue Bureau for assistance and information but did not receive any information regarding shut off procedures.

Conclusions of Law:

A property owner is responsible for water/sewer and usage charges. Although Petitioner did not live at this property, any properly issued charges are her responsibility as the property owner.

Service charges continue to accrue even when there is no water usage unless a Discontinuance Permit is purchased from the Department of Licenses and Inspections so that water service is officially discontinued.

Petitioner repeatedly called the Water Department or Water Revenue Bureau seeking assistance or information because the property was vacant and boarded up. She was never informed of the proper procedure for having the water service and accompanying service charges discontinued.

Petitioner believed that she did not owe the bills because there was no one in the property to use water. Most property owners would be unaware that the service charges would still apply when there was no usage. Petitioner's repeated calls to the City did not provide her with needed or requested information. It was the finding of the TRB that Petitioner acted in good faith and responsibly attempted to deal with her situation.

Therefore, the decision of the Tax Review Board was to reduce the principal amount to remove usage charges, abate the penalties and lien charges.

Concurred:
Derrick Johnson, Chair
Fran Fattah, Esquire
Joseph Ferla
Una Vee Bruce