

Date: 11/18/2015

In Re: Iglesia De Dios Pentecostal De Vida Roca

Docket No: 26DEMERRZ9481 & 26DEMERRZ9501

Statement of Record:

- 1) Iglesia De Dios Pentecostal DE (hereafter "Petitioner") initially filed a Petition for Appeal to the Tax Review Board (TRB) on May 2, 2011 requesting review of a bill from the City of Philadelphia for the cost of the demolition of the property located at 2802 Boudinot St. Philadelphia, PA.
- 2) Following a public hearing before the TRB on February 23, 2012, the Board announced its decision that interest and lien charges were abated. A letter to memorialize this decision was mailed to Petitioner on February 27, 2012.
- 3) Petitioner filed a new Petition for Appeal to the TRB on June 7, 2012 again requesting the demolition bill for 2802 Boudinot St. be reviewed.
- 4) At a public hearing before the TRB on August 22, 2013, the decision of the Board was to deny the petition for lack of jurisdiction as the matter had been previously heard and adjudicated by the TRB.
- 5) Petitioner appealed the August 22, 2013 decision to the Court of Common Pleas.
- 6) By order dated April 22, 2014, the Honorable Ellen Ceisler remanded the matter to the TRB for "a hearing at which Appellant shall be permitted to present evidence."
- 7) A public hearing was held before the TRB on December 11, 2014 following which the matter was taken under advisement.
- 8) The TRB announced the following decision on August 11, 2015: Abate lien charge, abate interest, abate administrative charge; must arrange installments within 60 days of the revised bill.

Finding of Fact:

- 1) Petitioner owned the property located at 2802 Boudinot St. Philadelphia, PA during all relevant periods.
- 2) An inspector of the property on July 6, 2010 by The Philadelphia Department of Licenses & Inspections (L&I) found the building to be in a state of partial collapse & imminently dangerous.
- 3) A notice of Violation (NOV) was mailed to Petitioner, the owner of record, at Petitioner's correct mailing address.

- 4) The NOV notified Petitioner that it had a 5 day period to appeal the notice & violations listed to the L&I Board of Review. Petitioner did not file such an appeal.
- 5) On July 19, 2010, L&I reinspected the property & determined the violations had not been corrected & the property remained imminently dangerous.
- 6) On August 3, 2010, a second NOV was issued to Petitioner by both first class mail & certified mail, with a return receipt requested.
- 7) On October 20, 2010, L&I reinspected the property & determined the violation had not been corrected & the property remained imminently dangerous.
- 8) Following the October 20, 2010 reinspection, L&I held a curbside bid process for demolition of the property and awarded a contract to the lowest bidder.
- 9) On October 26, 2010, Petitioner contacted L&I to request that they be permitted to address the violations & secure the property. L&I agreed to provide Petitioner time to secure the necessary permits and do the work to secure the property.
- 10) On November 7, 2010, Petitioner took out the required zoning permit, but did not complete the application process for the demolition permit at the time.
- 11) The City Contractor went ahead with the demolition of the property. The City was unable to provide the start date.
- 12) Petitioner's plans to repair the building were approved by L&I on November 22, 2010.
- 13) Petitioner arrived at the property on November 26, 2010 while the demolition was in process.

Discussion:

Petitioner filed multiple petitions for the demolition bill & related asbestos abatement bill for the property located at 2802 Boudinot St. Philadelphia, PA issued by the City of Philadelphia.

On August 11, 2015, the TRB announced the following determinations:

- 1) As to the asbestos abatement bill # 02-24053A, assigned TRB Docket Nos: 26LIMERZZ9456 and 26LIMERZZ9479, there was no action needed by the TRB as this bill was paid in full by Petitioner and no longer in dispute.
- 2) As to the demolition bill # 02-242053, assigned TRB Docket Nos: 26DEMERRZZ9481 and 26DEMERRZZ9501, with the docket ending in 9501 being the matter remanded to the TRB by the Order of the Court of Common Pleas, dated April 22, 2014, the decision of the TRB was to abate 100% of the assessed administrative charge, interest and lien charges.

The demolition matter addressed on December 11, 2014 pursuant the Order of the Court of Common Pleas referenced TRB Docket Nos: 26DEMERRZZ9501 and 26DEMERRZZ9495. The docket

number ending #9495 was referenced in error as it does not pertain to this petitioner in the TRB database & records. Therefore, this decision is specific to the docket number ending in #9501, for the demolition bill related to the property at 2802 Boudinot St.

There was no dispute by Petitioner that the property was in disrepair. Petitioner also did not dispute that it was in receipt of the Notices of Violation issued by L&I designating the property as imminently dangerous & requiring either demolition or repair.

Likewise, there was no dispute that as of October 2010, Petitioner was taking steps to secure the permits & plans necessary to make repairs needed in response to the Notices of Violation, and Petitioner had so notified the L&I Inspector directly. Petitioner also put the department on notice with its applications for the needed permits to proceed with the repairs.

While L&I had determined in July 2010 that the property was in danger of collapse & designated it as "imminently dangerous", it chose to delay any demolition for 4 months to act, the TRB failed to see that the Petitioner should bare all of the burden for costs associated with the demolition when L&I had notice that Petitioner was preparing to take action prior to any L&I sponsored demolition activity.

While one could argue that Petitioner should have acted in July, it was engaging with the City's required permitting procedures in October. And since L&I had failed to act in July, August September & October, one could also argue that they could have waited a few more weeks.

It is clear that the City did authorize & pay for the demolition, after proper notice to the defendant.

Due to City's delay, at least in part due to notice from Petitioner that it intended to act, it was the opinion of the TRB that the bill should be reduced by abating the administrative, interest & lien charges.

On remand, the City also argued that the TRB remained without jurisdiction as a final decision had been rendered at the prior hearing.

The Court of Common Pleas Order dated April 22, 2014 expressly states, " that the Tax Review Board's September 9, 2013 Order is vacated, and the matter is reversed and remanded for a hearing at which Appellant shall be permitted to present evidence as to Petition Docket Nos: 26LIMERZZ9495 and 26DEMERZZ9501."

Pursuant to the Order, the TRB permitted the introduction & review of Petitioner's factual evidence & argument to reach the decision announced August 11, 2015.

Concurred:

Nancy Kammerdeiner, Chair

Joe Ferla

George Mathews

Kaitlin McKenzie-Fiumara, Esq.