

July 14, 2008

In Re: **JEV MANAGEMENT INC**  
Docket No: **35WRMERZW9713**

Statement of Record:

1. JEV Management Inc. filed a Petition for Appeal on October 29, 2007 of water/sewer charges for the property at 1922 Diamond St. Philadelphia, Pa.
2. A public hearing was scheduled for January 24, 2008. The petition was denied at that time because the petitioner failed to appear.
3. Petitioner requested and was granted a rehearing.
4. A public hearing was held before the Tax Review Board on March 6, 2008 following which the Board announced its decision to abate the usage charges for the period 05/16/95 through 02/15/05, and to abate one-half of the penalties, and to abate the lien charges.
5. The City of Philadelphia has appealed to the Court of Common Pleas.

Findings of Fact:

1. Petitioner purchased the property at 1922 Diamond St. Philadelphia, Pa. sometime after 2006.
2. At the time of purchase, there was no water to the building. The Water Revenue Bureau records indicated the water had been shut off at least since February 2005 and confirmed that there was no running water in the property.
3. Petitioner was represented by their realtor, Michelle Williams, who testified that she had first hand knowledge that there were no water pipes in the building and that it had been vacant and with no water for years.
4. Petitioner purchased the property without a title report and was therefore unaware of the large water bill with delinquencies dating back to 1995 that included estimated usage charges.
5. The Water Revenue Bureau Account History indicated that the last actual meter reading occurred June 14, 1995. That reading covered 56 months of usage. All bills since that 1995 reading were estimated.
6. There had been no payments made toward any of these estimated bills.

### Conclusions of Law:

It was the City's position that Petitioners did not have standing to contest bills prior to their ownership of the property because the administrative remedy belonged to the owner of the property at the time the bill was first issued or within 60 days thereafter, to be in compliance with The Philadelphia Code Chapter 19-1702 which states the jurisdictional filing requirement for a Tax Review Board petition for review. The City's position in this matter was that this Petitioner has no standing, remedy or avenue to address the water/sewer bill for the period in question.

It was the decision of the Tax Review Board that as a new owner taking the property subject to the Water Revenue Bureau liens for unpaid bills Petitioner had standing to file an appeal for an administrative review, and that the petition was timely. Petitioner's standing stems from its "substantial, direct and immediate interest in the outcome of the litigation." In Re: Hickson, 821A.2d at 1243.5 Petitioner is the new owner of a property with liens placed against it by the city for delinquent water bills which the city seeks to collect from the Petitioner. While it may have been the case that the prior owner had receipt of earlier bills and failed to act, as a new owner, there was no evidence that the Petitioner did not act promptly when notified of the delinquency. At the hearing, sufficient and credible evidence was presented for the Tax Review Board to reach its decision to abate the estimated usage charges, along with the lien charges and one-half the penalty for the period May 16, 1995 to February 15, 2005.

### Concurred:

T. David Williams, Esq., Chairman  
Joseph Ferla  
Lavon Wells-Chancy, JD  
Monique Delapenha, Esq.  
Beatrice Turner

Footnote: The Tax Review Board public hearing transcript for March 6, 2008 contains a material error on page 10. The final statement of the Chairman should read as follows: "It is the Board's judgment that the petition in fact, *timely filed*". (emphasis added).