

October 20, 2015

IN RE: Joanne Navarro

Docket#: 35WRMERZW5382

Statement of Record

- 1) Joanne Navarro (hereafter "Petitioner") filed a Petition for Appeal with the Tax Review Board (TRB) on July 14, 2014 requesting review of a Philadelphia Water Revenue Bureau (WRB) bill for the property at 1443 Adams Avenue, Philadelphia, PA.
- 2) A public hearing before a TRB Master was held January 9, 2015. The decision of the Master, as ratified by the TRB was to abate the penalty provided payment arrangements were entered into within 30 days of the date of the revised bill.
- 3) Petitioner requested and was granted a rehearing before the TRB.
- 4) A public hearing was held before the TRB on September 1, 2015 following which the Board announced its decision to abate the penalty and lien charges and to reduce the principal by 50% with 30 days from the revised bill date to enter a payment agreement.
- 5) The Philadelphia Water Revenue Bureau filed an appeal to the Court of Common Pleas.

Findings of Fact

- 1) Petitioner requested review of the water/sewer bill for the property located at 1443 Adams Avenue Philadelphia, Pa for the period January 1, 2000 to April 24, 2014. The principal amount due was \$6,534,43, with \$82.84 in penalties and \$170 in lien charges at the time of the Tax Review Board hearing, for a total due of \$6,787.43.
- 2) Petitioner purchased the property in or about March 2014. She purchased the property through the PA Housing Finance Agency.
- 3) Several months after purchasing the property, Petitioner received the bill under appeal.
- 4) Petitioner testified that at the time of purchase she asked both the PA Housing Finance Agency and the City Water Revenue Bureau for information about any outstanding water bill. Neither agency gave her any information.
- 5) Petitioner testified specifically that the WRB refused to give her information about the property because she did not have any "papers for the property." See Notes of Testimony, September 1, 2015, pg.3
- 6) The City representative confirmed that the WRB would not give out pay off information for the water bill to a non-owner.

Conclusion of Law

It was the finding of the TRB that Petitioner made good faith attempts to get the information she needed from both the City WRB and the PA Housing Finance Agency which facilitated the purchase but did not provide or require a title search to discover any liens or delinquencies such as the bill that is the subject of this appeal.

Petitioner's dealings were with the PA Housing Finance Agency and her payment for the property was to this agency. She had no information about or dealings with the property owner from whom she actually purchased the property.

As per The Philadelphia Code Chapter 19-1705, the opinion of the TRB, Petitioner acted in good faith, without negligence and intent to defraud, thus supporting an abatement of all penalties.

In addition, Petitioner relied on 2 government agencies to assist her as she navigated the homebuying process and neither agency helped her to get the information she needed to be an informed buyer.

Therefore the decision of the TRB was to abate the penalty and lien charges and to reduce the principal by 50% with 30 days from the date of the adjusted bill to enter a payment agreement for the balance.

Concurred:

Nancy Kammerdeiner, Chair

Joseph Ferla

Kaitlin McKenzie-Fiumara, Esq.

George Mathew, CPA