14-13

June 27, 2014

IN RE: SIAKA QUATTARA
DOCKET NO.: 35WRMERZW9712

Statement of Record

1) Siaka Quattara filed a Petition for Appeal with the Tax Review Board on November 7, 2007 requesting review of a Water Revenue Bill for the property 2224 Amber Street, Philadelphia, PA.

2) A public hearing before a TRB Master was scheduled for January 24, 2008. Petitioner did not appear at the hearing and petition was denied.

3) Petitioner requested and was granted a rehearing.

4) A public hearing before TRB Master was scheduled for September 6, 2011 and continued at the hearing to accommodate Petitioner's request for additional time to retain legal counsel.

5) A public hearing before TRB Master was scheduled for January 6, 2012 and denied because he did not bring all necessary documents to meet his burden of proof. The Master noted Petitioner should not be granted any further Master level hearings.

6) Petitioner requested a rehearing and was granted a rehearing before the full TRB.

7) A public hearing before the full TRB was scheduled for November 27, 2012 and Continued at the hearing when Petitioner requested additional time to retain legal counsel.

8) A public hearing before the TRB was scheduled for April 23, 2013 and continued for the Philadelphia Water Department to send an investigator to the property to determine how many water meters were at the propertiesknown as 2224 Amber St. and 2226 Amber St. which Petitioner was using as one property.

9) A public hearing before the Tax Review Board was scheduled for July 16, 2013. At the conclusion of this hearing the TRB announced the following decision:

   Abate 100% of penalty; abate 100% of lien charge; Petitioner is responsible for adjusted bill only for January 2006 through June 2006 at monthly average usage of 2475 cubic feet; all other previous charges are abated. Petitioner must make payment arrangements within 30 days of the adjusted bill.

10) The City of Philadelphia Water Revenue Bureau requested and was granted a rehearing.

11) A public hearing before the TRB was scheduled for December 26, 2013. At the conclusion of the hearing, the TRB announced its decision to uphold the previous decision of July 16, 3013.

12) The City of Philadelphia Revenue Department filed an appeal to the Philadelphia Court of Common Pleas.

Finding of Fact:

1) Petitioner requested , in his petition, review of the Water Revenue Bill for the property located at 2224 Amber Street, Philadelphia, PA for the period April 15, 1993 to April 16, 2006. The principal amount due was $10,815.27, with penalties accrued as of the TRB hearing date of $1410.87, and lien charges of $110.00, for a total due of $12,336.14.

2) Petitioner purchased these 2 adjacent properties on or about January 4, 2006. The purchase was for 2 property lots and listed on his deed as 2224-2226 Amber Street.

3) The property at 2226 Amber St. has a house on it where Petitioner resides.

4) The property at 2224 Amber St. is a lot adjacent to the house. Petitioner parks his car on it and uses it for recreational purposes.

5) Although Petitioner had one deed as though the 2 addresses were 1 property, WRB had each property listed as a separated account with separate meters. The delinquent bill under appeal listed 2224 Amber St as the service address.

6) Petitioner testified there was only one meter and one water service. An investigation by PWD confirmed that only one meter was present, servicing both addresses.

7) At the time of Petitioner's purchase of this property, he engaged a title company and purchased title insurance.

8) At the time of closing for the properties, Petitioner's title company contacted the City of Philadelphia Water Revenue Bureau for information about any outstanding water charges and was given an amount of approximately $300 which was adjusted for at settlement. There was no lien on this property for the water bill under appeal.

9) Petitioner received the bill that is the subject of this appeal several months after purchasing the properties, in April 2006, This bill primarily covered periods prior to his ownership.

10) Petitioner contacted his title company after receiving the large delinquent bill. He testified that they initially agreed to assist him but subsequently went out of business.

11) The bill in question covered 158 months of usage as the first meter reading since April 15, 1993. The reading occurred on June 14, 2006, 5 months after Petitioner's purchase.

12) It had been Petitioner's understanding that the information provided by the WRB to the title company had been an accurate final bill representing everything due and owing on the account. There had been no mention that the bill was based only on an estimated usage and that all bills going back to 1993 were based on estimates and therefore subject to revision when an actual reading was obtained.

13) The investigation by PWD that was requested by the TRB during its hearing on April 23, 2013 confirmed that one meter serviced both 2224 and 2226 Amber St. and that the service and bill in question was actually attached to 2226 Amber St. The initial billing and therefore this Petition for Appeal erroneously listed 2224 Amber St. as the delinquent property

Conclusions of Law:

It was the decision of the TRB to abate charges prior to Petitioner's ownership on January 2006 based on the following factors:

Petitioner engaged a title company and made every effort to effect the transaction of purchasing the property in a responsible manner.

The title company used by Petitioner contacted the Water Revenue Bureau (WRB) for a final bill amount so that payment could be made in full to the city as part of the property closing and sale. WRB representatives did not inform the title company that the amount due that was provided was based on an estimated usage and that the department had not received an actual meter reading for a significant period of time or that such a reading would be required to provide an accurate current amount due on the bill.

Petitioner and his agents assumed the "final bill" amount was in fact all that was owed for water/sewer service for these properties at the time of the sale.

Petitioner did not learn until months later that this "final bill" was in reality only a guess that woefully underestimated what WRB would later assert as the real amount due mostly from the prior owner's period of ownership of the properties, determined from an actual meter reading on June 14, 2006.

In addition, the bill received by Petitioner stated the delinquent bill was for usage at 2224 Amber St. and the investigation requested by the TRB showed there was no meter at 2224 Amber St. The Water Revenue Bureau then attached the delinquency to 2226 Amber St. leaving a question in the minds of the TRB as to the veracity of this delinquency as it related to water usage at this property. If the WRB records were initially incorrect as to which property had a meter and service, how could they be sure 13 years after the fact that this usage billing could now be correctly assigned to 2226 Amber St.?

It was the finding of the TRB that Petitioner should not be held responsible for the inefficiencies and inaccuracies of the WRB.

Both Petitioner and the title company detrimentally relied on WRB information and should not be penalized. A government department must bear responsibility for the information it provides its customers, the taxpayers.

Concurred:

Nancy Kammerdeiner, Chair
Christian DiCicco, Esq.
Joseph Ferla
George Mathew, CPA
Milton Oates