

May 2, 2014

In Re: TVC Pa 1235 Federal Street, LLC
Property: 1235-37 Federal St. Philadelphia, Pa.

Statement of Record:

1. TVC Pa 1235 Federal Street, LLC filed a Petition for Appeal with the Tax Review Board on December 31, 2013. This petition requested, among other things, a refund of \$14,876.93 paid by the petitioner for the 2013 Real Estate Taxes for the property at 1235-37 Federal St. Philadelphia, Pa.
2. The Petition for Appeal was returned with a letter stating that refund requests must be initiated through the Philadelphia Department of Revenue Refund Unit and included contact information for that unit. The letter went on to state that a denial of a refund request by the Department of Revenue (Revenue) may be appealed to the Tax Review Board within 90 days.
3. Petitioner filed an appeal to the Court of Common Pleas.

Conclusions of Law:

“The Department of Revenue may grant a refund, in whole or in part, upon determination that a tax, water or sewer rent, license fee or other charge, interest or penalty, or any part thereof, has been paid under mistake of law or fact, or under an invalid law... Any decision of the Department denying a refund in whole or in part may be appealed to the Tax Review Board by the petitioner within 90 days after the mailing of notice of such decision to the petitioner by the Department.” The Philadelphia Code Chapter 19-1703(1)(a) and (7).

The Petition for Appeal filed with the Tax Review Board was not ripe for review. Petitioner, having paid the Real Estate taxes for 2013, had not requested a refund from the Department of Revenue prior to filing the Tax Review Board petition.

Petitioner was promptly notified of the procedure to follow for requesting a refund and also provided information that should the refund request be denied by Revenue, a Tax Review Board petition would be accepted if filed within 90 days of the denial.