

February 16, 2011

**In Re: Estate of Denver Armstrong**  
**Docket No: 26DEMERZZ9525**

STATEMENT OF RECORD:

1. Dallas Hallums filed a Petition for Appeal with the Tax Review Board (TRB) on March 23, 2010. The petition was filed on behalf of the estate of his father, Denver Armstrong, requesting review of a bill issued in 2000 by the Department of License and Inspections for the demolition of the property at 2264 North 16<sup>th</sup> St. Philadelphia, Pa.
2. This Petition for Appeal was not accepted by the Tax Review Board and was returned to Mr. Hallums because it was not filed timely. The letter sent to Mr. Hallums with the returned petition stated that as part of the TRB nunc pro tunc policy, Mr. Hallums could provide information as to any extraordinary circumstances to explain the delay in filing the appeal.
3. Mr. Hallums provided a letter of explanation which the TRB reviewed.
4. It was the decision of the TRB to deny the nunc pro tunc appeal and Mr. Hallums was so notified.
5. Mr. Hallums filed an appeal with the Philadelphia Court of Common Pleas.

DISCUSSION:

The Philadelphia Code Chapter 19-1702(1) requires that “every petition for review of any decision or determination relating to the liability of any person for any unpaid money or claim collectible by the Department of Revenue, for or on behalf of the City or the School District of Philadelphia, including, but not limited to, any tax, water or sewer rent, license fee or other charge, and interest and penalties thereon, shall be filed with the Tax Review Board within 60 days after the mailing of a notice of such decision or determination to the petitioner.”

Mr. Hallums filed his Tax Review Board petition for review on March 23, 2010, more than 10 years after the bill for the property demolition he sought to appeal was sent by the City of Philadelphia.

After receiving the TRB letter, Mr. Hallums replied on May 17, 2010 with a letter of explanation that was reviewed by the TRB.

In his letter, Mr. Hallums explained that the property belonged to his late father who had been ill several years before passing away in 1998. He did not receive the original bill in 2000. According to the letter, there was no attempt to probate the estate or deal with the property until 2008 when he was approached by a potential buyer. At that time, in November 2008 he filed for Letters of Administration to create an estate for his father so he could deal with the property. And even after that, he did not file the Tax Review Board petition until almost another year and a half had gone by, in March 2010.

The TRB nunc pro tunc policy provides that the TRB may “consider the appeals of those petitioners who can demonstrate that the untimely filing of their petitions was due to circumstances beyond their control, not a result of any negligence or laxity on their part, where any delay was corrected as quickly as possible, and where such delay in filing has not prejudiced the ability of the City to present and defend its assessment or bill”.

The bill in question was originally mailed in 2000, 2 years after the death of Denver Armstrong. Neither Mr. Hallums nor any other family member took responsibility for this property until 2008, leaving it essentially abandoned. Mr. Hallums came forward only when a potential buyer appeared, 10 years down the road.

In this case, the petitioner was not able to show that the circumstances were beyond his control since he could have acted to become the estate Administrator at anytime after his father’s death and then addressed any issues associated with the property more promptly.

Therefore, the TRB determined that his Petition for Appeal was outside the jurisdictional filing limit.