

March 16, 2011

IN RE: BETTE COLMON
DOCKET NO: 35WRMERZW8383

STATEMENT OF RECORD:

1. Bette Colmon (hereafter "Petitioner" filed a petition with the Tax Review Board ("TRB") for review of the water/sewer bill issued to the property at 2341 South 71st St. Philadelphia, Pa. for the period covering December 15, 1993 to April 22, 2010.
2. A public hearing before a TRB Master was held on September 20, 2010. The decision of the Master, as ratified by the TRB, was to deny the petition.
3. Petitioner requested and was granted a hearing before the full TRB.
4. A public hearing before the TRB was held on December 21, 2010. At the conclusion of the hearing, the TRB announced its decision to abate the penalties and lien charges contingent on entering into a payment arrangement for the balance due within 90 days.
5. Petitioner filed an appeal to the Philadelphia Court of Common Pleas.

FINDINGS OF FACT:

1. Petitioner was the owner of the property at 2341 South 71st St. Philadelphia, Pa. for all periods in question.
2. On or about October 14, 2007, there was a fire at the property. As a result of the fire the property was uninhabitable and remained so through to the TRB hearing date.
3. Prior to the fire, Petitioner occupied the property.
4. While occupying the property, Petitioner applied to and was accepted into the City's Water Revenue Assistance Program ("WRAP") for low income residents. As a result of being in the WRAP, Petitioner was allowed to pay an amount less than the full water/sewer bill assessed against the property each month without the threat of having the water shut off by the Philadelphia Water Department. The remaining unpaid balance each month continued to accrue but did not require a payment while Petitioner was eligible for the WRAP. Petitioner applied and was accepted into WRAP on an annual basis over the course of several years. Petitioner paid the portion of her bill due under WRAP each month.
5. After the fire occurred, Petitioner was no longer able to reside in the property.
6. There was no water usage in the property from the time of the fire to the TRB hearing date.
7. Petitioner did not apply for a Discontinuance Permit from the Department of Licenses and Inspections to have the water service to the property discontinued.
8. The Water Revenue Bureau adjusted all bills after October 2007 to reflect service charge only.

CONCLUSIONS OF LAW:

Petitioner challenged all bills still due and owing on the property. There were 2 components to the delinquency.

The charges prior to the October 2007 reflected the unpaid balances from the WRAP program. This was the total of the amounts due each month over and above Petitioner's reduced monthly WRAP payments. The amount due was \$ 2,296.51.

The charges due for periods after October 2007 were the monthly service charges for the water service. The amount die was \$688.83.

In addition to these principal amounts showing as due, the accrued penalties were \$220.29 with lien charges of \$70.

The total due was \$3,204.55.

Petitioner did not dispute that she had applied for and been accepted into the WRAP and knew that she was paying less than the actual amount due on her water/sewer bill each month while in the WRAP. She testified that she was unaware that the unpaid balances remained on the account to be paid at such time when she was no longer eligible for the program.

To qualify for the WRAP, the property owner must:

- Live in the property for which the application is being made
- Verify that total household income is within Federal low income guidelines
- Submit Social Security numbers for each person who lives in the property
- Provide evidence of all expenses such as utility bills, gas bills and rent or mortgage payments
- Provide or allow a current meter reading

Petitioner does not meet these guidelines any longer as, at a minimum, she is no longer able to reside in the property. Therefore, at the time when she was no longer eligible to participate in this low income agreement, all amounts remaining under the WRAP became due.

Petitioner also testified that she had requested that the water be turned off after the fire and believed that therefore, there would be no additional charges for any water or sewer services.

The City agreed that there was no water usage at the property following the fire in 2007 and removed any usage charges on bills issued subsequent to the fire date. The only amount due for the post-fire time period was the monthly service charge that can only be terminated when the property owner files a Discontinuance Permit with the Department of Licenses and Inspections. There was no such permit in the City's records and Petitioner admitted that she had not obtained such a permit because she was unaware that it was required to stop the water service and charges to the property.

Due to Petitioner's confusion as to the terms of the WRAP agreement, lack of knowledge regarding the requirement for a Discontinuance Permit to stop water/sewer service charges from being assessed, and her good faith attempts to resolve the issues surrounding the water/sewer bills for this property, the decision of the Board was to abate the penalties, lien charges and provide 90 days for entering into a payment agreement for the balance.

Concurred:

T.David Williams, Esq., Chairman

Nancy Kammerdeiner

Joseph Ferla

LaVon Wells-Chancy, CPA

George Mathew, CPA