

January 31, 2003

IN RE: CORAZON SABERON
DOCKET NO:35WRMERZX6216

STATEMENT OF RECORD:

1. On March 6, 2001, Corazon Saberin, hereafter "Petitioner", requested a review by the Tax Review Board of the water bill for the property 1731 Pierce St. Philadelphia, Pa. for the cycles 1988-02 through 1997-06 covering the period February 17, 1988 through May 29, 1997.
2. A public hearing before a Tax Review Board Master was held on April 6, 2001. The decision of the Master, as ratified by the Tax Review Board was to abate the penalty accrued against the bill in question.
3. Petitioner appealed this decision for consideration by the full Tax Review Board.
4. A public hearing was held before the Tax Review Board on June 4, 2002. This hearing was de novo. At the time of the hearing, the principal amount due on the questioned bill was \$1337.54 in principal, \$503.22 in accrued penalties and \$60 for lien charges for a total of \$1,900.76.
Following the hearing, the Board announced its decision to abate ½ of the penalty and the lien charges assessed by the Water Revenue Bureau. The Board did not make an adjustment to the principal.
5. Petitioner has appealed to the Philadelphia Court of Common Pleas.

FINDINGS OF FACT:

1. Petitioner was the owner of the property 1731 Pierce St. during the period in question. She purchased the property in 1979 and lived there until some time in the 1990s when she moved to another location. Her son remained in the property.
2. In 1997, Petitioner's son, who was living in the property at the time, applied for and received a separate account as a tenant. At that time a "landlord account" was also set up by the Water Revenue Bureau (hereafter "Bureau") and approximately \$1000 owed at that time was segregated into that account. The then current bills for the "tenant account" were sent each month. These bills were paid.
3. In addition, at some point a low income account was also established based on an application for low income assistance. The Water Revenue Bureau did not have information as to who had applied for the low income assistance or whether this account had been established before or after the tenant account had been set up.
4. When the Bureau learned that the tenant account was for Petitioner's son and not for a tenant, the Bureau terminated the tenant account. All accounts for this property were then merged into one and any monies due were consolidated into the one account.
5. All current water/sewer bills had been paid for property.
6. Petitioner believed that she had paid all the outstanding balances because she was unaware that this property had monies due segregated into separate categories that were not all being billed to her on a regular basis.

CONCLUSIONS OF LAW:

Petitioner, as the owner of the property, is responsible for any water/sewer bills that have accumulated against the property for service and usage.

While the creation of a tenant account allows for segregation of the bills that accrue during the tenant's time of occupancy and for having the bills sent directly to the tenant, it does not relieve the owner of ultimate responsibility for payment of the bills. See Water Revenue Bureau Residential Customer Service Regulations B(10)(c).

In addition, the creation of a "new" tenant account does not eliminate any past delinquencies even though they will not appear on the tenant's bills or in fact may no longer be actively billed to the property owner.

The Tax Review Board does acknowledge that these practices of the Water Revenue Bureau can be very confusing for a taxpayer who believes that he or she is paying the full amounts due by paying what is on the current bill. Petitioner did make regular payments and testified that she believed she was up to date in her payments.

Petitioner demonstrated her good faith by making these regular payments and attempting to resolve what she believed to be billing errors. Therefore, the decision of the Board was to abate ½ of the penalties and the lien charges.

Concurred:

Daniel Saidel, Esq., Chair

Derrick Johnson, Vice- chair

Una Vee Bruce

Wade Stevens