

February 4, 2003

IN RE: ENOCH JEROME
2823 Chalmers St.
DOCKET NO: 35WRMERZX5191

STATEMENT OF RECORD:

1. Enoch Jerome, hereafter "Petitioner", filed a petition for review of the water bill for 2823 Chalmers St. Philadelphia, Pa. for the years 1997 through 2002.
2. A public hearing was held on July 12, 2002 before a Tax Review Board Master.
3. The decision of the Master, ratified by the Tax Review Board, was to deny the petition. A decision letter sent by first class mail to Petitioner was mailed July 18, 2002. The letter stated that Petitioner had the right of appeal to the Tax Review Board within 30 days of the date of the new bill to be received from the Water Revenue Bureau.
4. Petitioner did not appeal to the Tax Review Board within the required 30 days.
5. On August 5, 2002, Petitioner filed a petition for review of the water/sewer billing cycles April 2000 and August 2000.
6. The Tax Review Board responded by letter dated August 7, 2002 stating that this second petition could not be processed because the matters stated therein had been adjudicated as part of the prior petition heard on July 12, 2002.
7. Petitioner has appealed the decision of the Master made at the July, 12, 2002 hearing to the Philadelphia Court of Common Pleas.

DISCUSSION:

Petitioner has appealed from a Tax Review Board Master's hearing that was not stenographically recorded.

By petition, Petitioner challenged the 1997-02 water/sewer cycle. This meter reading for this cycle covered the period 11-20-1996 through 10-19-2000.

An unrecorded hearing was held before the Master on July 12, 2000. The decision from that hearing was to deny the petition. The decision letter sent to Petitioner stated that Petitioner had 30 days from the date of the new bill to submit a written request for a hearing before the full Tax Review Board. This would have been a de novo hearing.

Petitioner did not appeal this decision to the Board. Petitioner, instead, attempted to file a new petition for review for this property for two of the water/sewer cycles already included in the first petition that was the subject of the Master's hearing on July 12, 2002. This second petition was rejected as a duplicate filing since these cycles were

already incorporated into a prior petition. A letter of explanation was sent by first class mail to Petitioner on August 7, 2002 and resent at Petitioner's request on September 27, 2002.

Petitioner appealed directly to the Court of Common Pleas on October 29, 2002.