

December 13, 2011

In Re: William Lam

Docket No's: 36REINPZZ2484 AND 36REINPZZ2485

STATEMENT OF RECORD:

1. William Lam (hereafter "Petitioner") filed 2 Petitions for Appeal with the Tax Review Board (TRB) on September 18, 2008. Docket No. 36REINPZZ2484 was assigned to the petition for the property located at 6000 West Girard Ave. Philadelphia, Pa. requesting abatement of interest and penalty accrued against delinquent Real Estate taxes for the years 1997 through 2007. Docket No. 36REINPZZ2485 was assigned to the petition for the property located at 6002 West Girard Ave. Philadelphia, Pa. requesting abatement of interest and penalty accrued against delinquent Real Estate taxes for the year 1998 through 2007.
2. A public hearing was scheduled for May 1, 2009 and continued for 60 days.
3. A public hearing was scheduled before a TRB Hearing Master for July 17, 2009. Petitioner did not appear at the hearing and the petitions were denied.
4. Petitioner requested and was granted a rehearing.
5. A public hearing was scheduled for December 14, 2009 and continued at that time.
6. A public hearing before the full TRB was scheduled for March 30, 2010 and continued at that time to allow Petitioner to engage an attorney.
7. A public hearing was scheduled for July 15, 2010 and continued at that time.
8. A public hearing was scheduled for February 3, 2011. At the conclusion of the public hearing, the TRB announced its decision to abate 25% of the interest and 50% of the penalty accrued against each property and allowed 120 days to enter into a payment agreement for the balance due.
9. Petitioner filed an appeal to the Philadelphia Court of Common Pleas.

FINDINGS OF FACT:

1. For the property located at 6000 West Girard Avenue, the tax principal due was \$5,642.39, with interest of \$3,982 and penalty of \$395 as of the TRB hearing date, lien charges of \$900, and legal fees of \$1,806.53 for a total due of \$12,200.23 for the years 1997 through 1999 and 2001 through 2007.
2. For the property located at 6002 West Girard Ave, the tax principle due was \$2650.73, with interest of \$1,583.23 and penalty of \$171.90 as of the TRB hearing date, lien charges of \$180, and legal fees of \$758.08 for a total due of \$5,163.94 for the years 1998 through 1999 and 2001 through 2007.
3. Petitioner purchased 6000 West Girard Ave. in 1989. Petitioner testified that it has been vacant since he purchased it.
4. Petitioner purchased 6002 West Girard Ave. in 1993 and it too has been vacant since he purchased it.

5. Both properties have commercial space with apartments but are in need of rehabilitation and renovation to be habitable.
6. Petitioner requested that he be allowed to enter into a payment agreement for the Real Estate Tax delinquencies accrued against these properties.
7. Petitioner explained the properties were in very poor condition. They had been vandalized and he had been unable to repair them to a condition where he could have tenants.
8. Petitioner did not clearly explain why these delinquencies had accrued and not been paid timely other than his inability to have tenants in the property due to the property conditions.

CONCLUSIONS OF LAW:

The Philadelphia Code Chapter 19-1705(2) provides that “(u)pon the filing of any petition for the waiver of interest and penalties accruing upon any unpaid money or claim collectible by the Department of Revenue, for or on behalf of the City or the School District of Philadelphia, the Tax Review Board may abate in whole or in part interest or penalties, or both, where in the opinion of the Board the petitioner acted in good faith, without negligence and no intent to defraud.”

Petitioner testified that he was willing to pay the delinquent taxes on these properties and was at the TRB because he was in need of a payment plan that would allow him to make affordable payments so that he could pay the taxes and keep the properties. The TRB accepted this as a showing of good faith from Petitioner in his desire to pay these delinquencies and provided some abatement to make it more likely that he could afford to pay the balances, including the full tax amounts.

Therefore, the decision of the Tax Review Board was to abate 25% of the interest and 50% of the penalties accrued against the delinquent Real Estate taxes for both properties contingent on Petitioner entering into a payment agreement within 120 days.

Concurred:

T.David Williams, Esq., Chair

Joseph Ferla

Nancy Kammerdeiner

George Mathew