

September 27, 2010

**In re: Jonah Wamah**

**Docket No: 35WRMERZX0313**

**STATEMENT OF RECORD:**

1. Jonah Wamah (hereafter "Petitioner") filed a Petition for Review with the Tax Review Board on March 15, 2007 for the water/sewer bill issued to the property at 1625 South 56<sup>th</sup> St. Philadelphia, Pa.
2. A public hearing before a Tax Review Board Master was held on May 21, 2007. The decision of the Master as ratified by the Tax Review Board was to deny the petition.
3. Petitioner requested and was granted a hearing before the full Tax Review Board.
4. A public hearing before the Tax Review Board was held on October 1, 2009. At the conclusion of this hearing, the Board announced its decision to abate the penalties accrued against the account provided Petitioner entered into a payment agreement for the balance within 90 days from the Board's decision letter.
5. Petitioner filed an appeal with the Philadelphia Court of Common Pleas.

**FINDINGS OF FACT:**

1. Petitioner requested an administrative review of the water/sewer bill for 1625 South 56<sup>th</sup> St. Philadelphia, Pa. for the period 06/17/1996 to 07/21/2006. The principle amount due for this period was \$3957.82, with accrued penalties, as of the Tax Review Board hearing date, of \$527.65, and lien charges of \$60 for a total due of \$4545.47.
2. Petitioner and his wife purchased the home as joint owners in 1991.
3. Petitioner was an owner of this property during all of the years under appeal and resided in the property for a substantial portion of that time with his wife and family. He had knowledge of the bills as well.
4. Petitioner testified that he lived in the house with his wife and family until 1996. In 1996, he did not live in the property for about 6 months due to a Court Order directing him to leave the property. He did return to the property at some time in 1996 and continued to live there until 2000. In 2000, he again left the house pursuant to a Court Order and did not return until 2006. His wife continued to live in the property and he continued to co-own the property with her.
5. At the time of his appearance before the Tax Review Board, Petitioner was the sole owner of the property.
6. Petitioner testified that his wife was in the property during the years he was absent and it was his belief that she had or should have entered into a payment agreement during that time and therefore the delinquent bills were her responsibility.
7. The City of Philadelphia representatives confirmed that several different payment agreements had been entered into through the years under appeal by Petitioner's wife, and at least one agreement was with Petitioner.

**CONCLUSIONS OF LAW:**

Petitioner argued that his wife was the responsible party since she lived in the property during the entire time period and he did not have access to the property for certain periods of time. Although Petitioner spoke of himself as a new owner because after 2006 he had taken possession as the sole owner, he had been an owner of the property during the entire period in question and had lived in the property for substantial periods during that time.

There was no argument or evidence that the water was not used at all or was not used by Petitioner and his family. Nor was there argument or evidence that the bills were incorrect when issued or that they had all been paid.

The water sewer bill is a charge imposed against the property. The bills under appeal were imposed as a lien against the property pursuant to Pa. Stat. Ann. Tit. 53 §7107.

Even if Petitioner had been a new owner, the bills would still be his responsibility as the property owner.

In this case, Petitioner was the property owner all along and remains the property owner. The bills were his responsibility all along. Petitioner was domiciled at this property. He presented no evidence to establish that he should not or could not be held responsible for the outstanding water/sewer bills.

The penalties were abated contingent on payment arrangements by Petitioner for the balance based on Petitioner's good faith efforts to address the delinquent bills.

Concurred:

Monique DeLapenha, Esq., Chair  
T. David Williams, Esq.  
Joseph Ferla