

February 2, 2017

In Re: William G. Mikell

Docket Nos: 36REINPZY7789 & 36REINPZY7790

Statement of Record:

- 1) William Mikell (hereafter "Petitioner") filed two Petitions for Appeal on February 22, 2016 with the Tax Review Board (TRB) for delinquent Real Estate taxes, as follows:
 - 146 South 60th St. for tax years 1983-2013
 - 148 South 60th St. for tax years 1978-2013
- 2) A Tax Review Board hearing took place on September 13, 2016. At the conclusion of the hearing, the following decision was announced:
 - 146 South 60th St.-1983-2011- Abate 50% of interest;30 days to make payment arrangements.
 - 2012-2013-Abate 100% of penalty, 100% of interest and 100% of lien charge; 90 days to enter payment agreement.
 - 148 South 60th St.-1978-2011-Abate 50% of interest; 30 days to enter payment agreement
 - 2012-2013-Abate 100% of interest, 100% of penalty & 100% of lien charge; 90 days to enter payment agreement.
- 3) Petitioner filed an appeal to the Court of Common Pleas.

Findings of Fact:

- 1) Petitioner was represented at the TRB hearing by his son, Ahmad Mikell. He provided documentation authorizing him to act on behalf of his father which was accepted by the City representatives and the TRB.
- 2) The docket number ending in 7789 covered the property located at 148 South 60th St. Philadelphia, PA.
The Petition for Appeal filed for this property requested the TRB review the tax years 1978-2013. The tax years 1978-2011 were the subject of review at a previous hearing on September 17, 2013 with the decision of the TRB to abate ½ of the interest, contingent on entering into a payment arrangement within 30 days. This TRB hearing was under TRB Docket No. 36REINPZZ0662.
Petitioner requested a rehearing under this 0662 docket on October 10, 2013, which was denied. According to City records, no payments had been received for this property since November 2009.
- 3) The docket number ending in 7790, covered the property, known as 146 South 60th St. Philadelphia, PA.
The tax years 1983- 2011 were also reviewed by the TRB at the hearing on September 17, 2013 and a decision rendered to abate ½ interest, contingent on payment arrangements within 30 days.
- 4) Prior to 2013, this location was considered to be 2 separate properties, individually known as 146 S. 60th St. and 148 S. 60th St., with 2 separate Real Estate tax account numbers, each with its own Real Estate tax liability.
- 5) Petitioner's father owned and resided at the properties, using them as 1 consolidated dwelling.

- 6) In 2013, Petitioner and his father petitioned the Philadelphia Office of Property Assessment (OPA) to consolidate the Real Estate tax accounts and create one account, treating these 2 addresses as one property. This application was approved by the OPA and a new account created in 2013 that covered the 2 property addresses. This action did not reduce or eliminate the tax bills outstanding for the tax years 2013 and prior. This OPA process had taken several years to accomplish and had prevented Petitioner's father from having access to the taxpayer assistance program known as the Owner Occupied Payment Assistance program (OOPA).
- 7) Petitioner requested abatement of ½ of all outstanding amounts, arguing that the buildings had always been occupied as one property by his father, but had been billed as 2 properties with 2 accounts.
- 8) Tax liabilities for the 2012 and 2013 tax years were as follows.
 - 148 S. 60th St.: Principal: \$706.66, Interest: \$206.14, Penalty: \$49.47, Lien charge: \$40, Legal Fees: \$60.13-Total: \$1062.40.
 - 146 S. 60th St.: Principal: \$1270.04, Interest: \$371.48, Penalty: \$88.90, Lien charge: \$40, Legal Fees: \$106.23-Total: \$1876.65.

Conclusions of Law:

At the hearing on September 13, 2016, the TRB determined that its jurisdiction for review was limited to tax years after 2011 because for both property addresses the TRB held a hearing and made a determination on September 17, 2013. There had not been a timely rehearing request accepted nor an appeal to the Court of Common Pleas. Therefore, that decision stands as a final decision.

The TRB therefore went on to consider the tax years 2012 and 2013 for both addresses.

The Philadelphia Code §19-1705(2) provides:

Upon 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's father had owned the properties known as 146 and 148 S. 60th St. Philadelphia, PA continuously for many years. The property at 146 S. 60th St. was purchased in 1962 and the property at 148 S. 60th St. was purchased in 1973. Real Estate taxes were outstanding on both properties for many of those years, from 1983 for 146 S. 60th St. and from 1978 for 148 S. 60th St. Even after a TRB hearing in 2013 which resulted in an abatement of ½ interest, Petitioner did not enter into a payment agreement to maintain the abatement.

In the last few years, Petitioner and his father worked within the OPA process to consolidate the 2 addresses into one, and were successful in 2013 for the tax year 2014 and after.

He expressed the belief that they should not have been billed for 2 separate Real Estate tax bills for a property that he lived in as one. However, they had been purchased as 2 separate properties with 2

separate tax account numbers and bills. It was unclear when Petitioner had decided to use it as one property but it was clear that they did not start out that way and Petitioner was aware of this as they were purchased separately in 2 different years.

In addition, even if the TRB had accepted his argument, he did not explain why at least one of the tax bills had not been paid throughout the years. He also did not provide the current OPA assessment to show the value of the combined property and whether it was actually $\frac{1}{2}$ of what the property was assessed at with the 2 different addresses.

However, in acknowledgement that Petitioner had pursued an OPA solution and was attempting to address the outstanding liabilities, the TRB made the following decisions:

For tax years prior to 2012, the decisions of the TRB issued on September 17, 2013 were reinstated with 30 days to arrange installments. The City representative specifically did not object to the reinstatement of these decisions.

For tax years 2012 and 2013, the decision of the TRB as to both addresses was to abate 100% of the interest, 100% of the penalty, and 100% of the lien charges, with 90 days to enter payment arrangements.

Concurred:

Nancy Kammerdeiner, Chair

Joseph Ferla

George Mathew, CPA

Kaitlin Mckenzie-Fiumara, Esq.