

September 17, 2018

IN RE: Manu, Agnes

TRB Docket No.: 35WRMERZW4116

Property: 5512 Hadfield Street, Philadelphia PA

Statement of Record:

- 1) Agnes Manu (hereafter "petitioner") filed a Petition for Appeal with the Office of Administrative Review (OAR) on May 16, 2016. The Petition requested a review of a Water Revenue bill for the property at 5512 Hadfield Street, Philadelphia, Pa, with corresponding account ending in -2001.
- 2) A public hearing before the Tax Review Board Master was scheduled on July 22, 2016. The Petitioner requested a continuance and it was granted.
- 3) The matter was rescheduled for public hearing on September 23, 2016. The Petitioner failed to appear and the Tax Review Board Master denied the petition for failure to appear.
- 4) On May 8, 2018, Steve Frempong filed a petition requesting a review of Water Revenue bill for the property at 5512 Hadfield Street, Philadelphia, Pa, with corresponding account ending - 2001.
- 5) On May 17, 2018, the Tax Review Board reviewed and denied the request for a rehearing petition.
- 6) Petitioner has filed an appeal to the Philadelphia Court of Common Pleas.

Conclusion of Law:

Article XV of the Philadelphia Tax Review Board Procedural Regulations provides a procedure for a party to request a rehearing within 30 days of the mailing date of the decision. Further, a request for a rehearing should "set forth new grounds or other appropriate reasons that a rehearing is warranted". Upon review, the May 2018 petition for appeal submitted by the Steve Frempong refers to the same account and same balance as in the previous May 2016 petition, the account ending in 2001. The Petitioner's requests for re-hearings on these previously adjudicated cases are not timely; nearly 2 years after the initial mailing of the determination letter of the first determination. Additionally, the Board does not find the reasons stated in the May 2018 petition as a new or compelling ground to reopen the case as the petition alleges similar reasons. The Board acted in its discretion to deny the rehearing and prohibit Mr. Frempong to appeal the previously adjudicated matter.

Concurred:

Nancy Kammerdeiner, Chair