

October 15, 2019

IN RE: Tangala T. Allen  
DOCKET NO: 3600MERZZ8212

STATEMENT OF RECORD:

1. Tangala T. Allen (hereafter "Petitioner") filed with the Tax Review Board a Petition for Appeal requesting reinstatement of an Owner-Occupied Payment Agreement (OOPA) for interest and penalty accrued against delinquent Real Estate taxes for the years 2003 through 2019 for the property at 2557 North 57<sup>th</sup> St., Philadelphia, PA. This petition was filed on December 31, 2018.
2. A public hearing was scheduled before a Tax Review Board Master on April 10, 2019 and the decision of the Master as ratified by the Board, was to grant Petitioner's request for reinstatement of the OOPA contingent upon Petitioner's payment of \$745 for tax years 2018 and 2019 within 60 days. The Master also instructed the Department of Revenue to include tax years 2016 and 2017 into the OOPA.
3. The City of Philadelphia requested and was granted a rehearing.
4. A hearing was scheduled before the full Tax Review Board on July 11, 2019. At the conclusion of that hearing, the Board announced its decision to grant Petitioner's request contingent on Petitioner making a payment by August 10, 2019 and consistently thereafter by every 10<sup>th</sup> of the month.
5. The City of Philadelphia filed an appeal to the Philadelphia Court of Common Pleas.

FINDINGS OF FACT:

1. Petitioner filed a Petition for Appeal requesting reentry into an Owner-Occupied Payment Agreement for interest and penalty accrued against delinquent Real Estate taxes for the years 2003 through 2019 for the property at 2557 North 57<sup>th</sup> St., Philadelphia, PA.
2. The tax principal due for the years 2003 through 2019 was \$6,827.83, with interest of \$2360.38 and penalty of \$494.93 as of the Tax Review Board hearing date, lien charges and legal fees of \$1,317.62, for a total of \$11,000.81.
3. Petitioner owned the property for all the tax years in question. Petitioner entered into the original Owner-Occupied Payment Agreement in 2016 and eventually defaulted.
4. The City offered a second discretionary OOPA and mailed Petitioner the requisite paperwork. Petitioner did not tender the completed paperwork.
5. Petitioner filed an Appeal to the Tax Review Board in 2017 and on November 30, 2017, the Master reinstated the Owner-Occupied Payment Agreement and rolled in the tax years 2016 and 2017.
6. The City contended that Petitioner "made no payments in '17, no payments in '18, no payments in the first half of '19". (Notes of Testimony, p. 12, l. 16-17).

7. Petitioner testified that she “lost [her] job” and was unable to make the payments at that time. (Notes of Testimony, p. 9, l. 1).
8. Mr. George Mathew of the Board noted that Petitioner made the contingency payment in the amount of \$745 on June 17, 2019 as ordered by the Master after the hearing on April 10, 2019.

**CONCLUSIONS OF LAW:**

The Philadelphia Code Chapter 19-501(e)(1) provides the Tax Review Board with the authority to “review any adverse final decision or determination of the Department relating to initial or continued eligibility for a payment agreement or to the taxpayer's performance of his or her obligations under a payment agreement.”

The Board found that Petitioner had met the requirement set forth by the Master by making the contingency payment in the amount of \$745 within 60 days of the mailing date of the Decision Letter. Moreover, Petitioner testified to her willingness to pay the delinquent taxes if given another opportunity to enter into a payment agreement for the balance.

The City conceded that Petitioner made three payments in 2016. Thus, it was the opinion of the Board that there was no demonstrated negligence or intent to defraud the City by Petitioner.

Therefore, the decision of the Tax Review Board to grant Petitioner’s request to enter into another Owner-Occupied Payment Agreement should stand.

Concurred:

Nancy Kammerdeiner, Chair

Ryan Boyer

George Mathew

Joseph Ferla

Gaetano P. Piccirilli, Esq.