

November 29, 2019

IN RE: Muneer Satterthwaite
DOCKET NO: 26DEMERZZ9344

STATEMENT OF RECORD:

1. Muneer Satterthwaite (hereafter "Petitioner") filed a Petition for Appeal with the Tax Review Board on January 19, 2018 seeking review of a bill for the demolition of the property located at 2519 Seybert Street, Philadelphia, PA.
2. A public hearing was held before a Tax Review Board Master on June 25, 2018. The decision of the Master, as ratified by the Tax Review Board, was to deny the petition.
3. Petitioner appealed for and was granted a hearing before the full Tax Review Board.
4. A public hearing before the Tax Review Board was scheduled for March 7, 2019. At the conclusion of that hearing, the Tax Review Board announced its decision to deny the petition and Petitioner was ordered to enter into a payment arrangement with the Department of Revenue within 60 days of the date of the revised bill.
5. Petitioner has appealed to the Philadelphia Court of Common Pleas.

FINDINGS OF FACT:

1. Petitioner acquired the property located at 2519 Seybert Street., Philadelphia, PA on May 16, 2008.
2. The deed was recorded with the City of Philadelphia on July 25, 2008.
3. On May 31, 2008, the Department of Licenses and Inspections sent violation notices the owners of the property.
4. Petitioner asserts that he did not receive any notice from the City regarding the violation and had never received any bills or notifications about the outstanding bill until he received a letter from the collection agency.
5. On July 30, 2009, the property was demolished by the City of Philadelphia through third-party contractors.
6. The principal amount due for the demolition was \$11,989.00, with an administrative charge of \$2,517.69, interest in the amount of \$8050.83 for a total of \$23,298.35.

CONCLUSIONS OF LAW:

The City challenged the jurisdiction of the Tax Review Board stating that the Petition for Appeal had been filed beyond the 60-day limit set forth in the Philadelphia Code Chapter 19-1702. The Philadelphia Code Chapter 19-1702(1) requires that petitions for review be filed with the Tax Review Board no later than sixty (60) days from the date of the bill being questioned. However, the Board can consider accepting a petition outside of the prescribed time frame on a *nunc pro tunc* basis. The Board's *nunc pro tunc* policy reviews the appeals of petitioners who can demonstrate that the untimely filing was due to circumstances beyond their control, not a

result of any negligence, where any delay was corrected as quickly as possible and there such delay has not prejudiced the ability of the City to present and defend its assessment of the bill.

The Petitioner submitted his petition on January 19, 2018 insisting that he had just become aware of the outstanding bill through a letter from the collection agency. Petitioner further asserted that the original notice of violation was sent to the previous owners of the property. ~~The initial acceptance of his petition by the Tax Review Board was based on the information submitted, however at the hearing the Board considered the City's position in regard to timeliness of the Petitioner's appeal.~~

The City's argument rested on the elapse of time since the work was performed, arguing that it created a prejudice to the City as limited records were available to present to the Tax Review Board during the hearing because of the City's document retention policy. The City's position was that the bill was first sent in 2008 after completion of the work. While the City's arguments regarding prejudice is compelling, the Board found that Petitioner filed the appeal shortly upon receiving notice of the outstanding amount from the collection agency.

Although the Tax Review Board accepted Petitioner's *nunc pro-tunc* appeal, the Board found that the actions taken by Petitioner to secure the property were both insufficient in time and effort. Petitioner acknowledged that he knew that the property was being demolished as he admitted that he was present at the property "the day that they started demolishing [it] and the front wall was knocked down" (Notes of Testimony, p. 9, ln. 10-11). Moreover, Petitioner claims that he attempted to halt the demolition, but provided no evidence to substantiate his claim.

Therefore, the finding of the Tax Review Board was that Petitioner was responsible to pay the bill as these were expenses incurred by the City of Philadelphia to abate a hazardous condition at the property owned by Petitioner after he became aware of the violation and failed to correct or properly address the matter.

The decision of the Tax Review Board was to deny the Petition, requiring Petitioner to enter into a payment arrangement with the Department of Revenue within 60 days of the date of the revised bill.

Concurred:

Nancy Kammerdeiner, Chair

George Mathew

Ryan Boyer

Joseph Ferla

Gaetano Piccirilli, Esq.