

September 28, 2019

IN RE: Erron D. Peterson
DOCKET NO: 3600MERZZ8465

STATEMENT OF RECORD:

1. **Erron D. Peterson (hereafter "Petitioner") filed with the Tax Review Board 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 1990 through 2016 for the property at 18 North 58th St., Philadelphia, PA. This petition was filed on September 10, 2018.**
2. **A public hearing was scheduled before a Tax Review Board Master on January 23, 2019 and denied because Petitioner failed to appear at the hearing.**
3. **Petitioner requested and was granted a rehearing.**
4. **A hearing was scheduled before the full Tax Review Board on June 25, 2019. At the conclusion of that hearing, the Board announced its decision to grant Petitioner's request and to roll tax years 2017 and 2018 into the new agreement.**
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 1990 through 2016 for the property at 18 North 58th St., Philadelphia, PA.**
2. **The tax principal due for the years 1990 through 2016 was \$8,614.83, with interest of \$11,460.70 and penalty of \$704.72, as of the Tax Review Board hearing date, lien charges and legal fees of \$4,770.23, for a total of \$25,550.48.**
3. **Petitioner owned the property for all the tax years in question. Petitioner testified that when the City cancelled the original Tier 4 Owner-Occupied Payment Agreement, he was "basically living in CHOP" (Children's Hospital of Philadelphia) after his daughter had open heart surgery. (Notes of Testimony, p. 5, l. 18-19).**
4. **Petitioner testified that his father was making in-person payments on his behalf during the four-month time span that Petitioner spent with his daughter in the hospital.**
5. **The City contended that "the red flag was raised" because Petitioner's father had been making the in-person payments. (Notes of Testimony, p. 12, l. 19)**
6. **The City conceded that the original Owner-Occupied Agreement was not in payment default at the time the City sent the Petitioner the first Recertification Request on March 7, 2018.**
7. **The City mailed a second Recertification Request on April 12, 2018 since it did not receive a response to the initial request.**

8. The City asserted that the second request was returned by the United States Postal Service for "vacancy". (Notes of Testimony, p.8, l. 13).
9. Petitioner testified that the home was not vacant and that he would "check on it" and "have [his] dad go around to check on it and make sure everything was ok". (Notes of Testimony, p.10, l. 6-8).

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 the Petitioner's testimony credible and persuasive, specifically that Petitioner was attending to his daughter at CHOP for four months after her heart surgery. Moreover, Petitioner testified to his willingness to pay the delinquent taxes if given another opportunity to enter into a payment agreement for the balance.

The City conceded that the original Tier Four Owner-Occupied Agreement was not in payment default at the time the City sent the Petitioner the first Recertification Request. 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 and to roll tax years 2017 and 2018 into the new agreement should stand.

Concurred:

Nancy Kammerdeiner, Chair

Gaetano Piccirilli, Esq.

George Mathew

Joseph Ferla