

Tax Review Board Emergency Regulations Governing Temporary Rules for Hearings and Adjusting Appeal Deadlines

Since mid-March, the City's has operated under a series of Orders restricting business activities in unprecedented ways. The Mayor and Health Commissioner determined on May 29, 2020 that Philadelphia could move to the Commonwealth's "Yellow Phase", with additional, Philadelphia-specific restrictions that would apply in addition to restrictions established by the Governor. The Mayor and Health Commissioner determined on July 3, 2020 that the Philadelphia could move into a modified "Green Phase", with Philadelphia specific restrictions that would apply to restrictions established by the Governor, and to implement that decision, executed an Order entitled, "Emergency Order Allowing Limited Reopening of Businesses, Advising Philadelphians that they Are Safer At Home, and Establishing Safety Measures to Prevent the Spread of 2019 Novel Coronavirus (Covid-19 Moving from Yellow Phase of Reopening to Modified Green Phase)." Subsequent modifications to that Order have been made.

The Philadelphia Tax Review Board recognizes the Covid-19 Pandemic is unprecedented. The City's top priority is maintaining public health and the safety of all Philadelphians and those who work and invest in the City; by taking proactive steps now we can help mitigate community spread.

Pursuant to its authority as set forth in Sections 6-207 and 8-407 of the Philadelphia Home Rule Charter and Section 19-1701 of The Philadelphia Code, the Tax Review Board hereby adopts the following temporary regulations which shall become effective immediately and shall remain in effect for the duration of the Affected Period,

unless amended by the Board. The Board's existing regulations shall continue in force to the extent not inconsistent with the temporary regulations:

A. Definitions

1. "Affected Period" means the time beginning March 15, 2020 through September 30, 2020.
2. "Telecommunication Technology" means any interactive technology used to facilitate virtual or remote hearings during the affected period, including but not limited to web-based meeting platforms (e.g., Zoom, Webex, Microsoft Teams, Google Hangouts, Skype), and telephone.
3. "Board Members" means members of the Tax Review Board
4. "Taxpayer" means any person required to file a tax return or to otherwise pay taxes in Philadelphia, pursuant to Section 19-501(1)(c) of the Philadelphia Code.
5. "Quorum" means three members of the Tax Review Board, pursuant to Section 19-1701(1)(d) of the Philadelphia Code. For the duration of the affected period, a quorum need not be present at a physical meeting location and a quorum may be established through telecommunications technology.

B. Petitions to the Tax Review Board

Taxpayers may file Petitions to the Board (i) by mail sent to 100 South Broad St., Ste 400, Philadelphia, PA 19110; and (ii) by email sent to tax.reviewboard@phila.gov

Petitions to the Tax Review Board include:

1. Petitions for Review;
2. Petitions for Refunds and Credits;
3. Petitions for Compromise; and

4. Petitions for Waiver of Interest and Penalties.

C. Public Notice of Hearings

The Board will provide advance public notice of all Tax Review Board hearings, in accordance with and in the manner specified by Section 19-1701(3)(a) of the Philadelphia Code, and the Sunshine Act, 65 P.S. 701 *et seq.*, and 35 Pa.C.S. §5741. Notice will appear on the Board's website or in a newspaper of general circulation.

D. Hearings

- a. All hearings of the Tax Review Board will remain accessible to the public except as required by state law to protect the confidentiality of tax information.

- b. To comply with the Mayor's Emergency Orders concerning COVID-19 and to mitigate community spread of COVID-19, all Tax Review Board Hearings will be conducted using Telecommunication Technology.

1. Board Members will appear using Telecommunication Technology.

2. The Taxpayer and his or her representative can chose to appear at a scheduled Tax Review Board Hearing in one of the following ways:

- a. in person at the Tax Review Board Office;

- b. via telephone; or

- c. using the web-based meeting platform being used by the Tax Review Board members.

3. Members of the public may only appear at Tax Review Board Hearings using the same telecommunication technology platform used by the members of the Tax Review Board. The TRB's website will identify platforms currently used for this purpose.

c. For all cases in which a Petition for Review was filed during the Affected Period, and the TRB did not or was unable to send the Hearing Notice to the Taxpayer or the appropriate City official, the TRB shall send the notice as soon as practicable.

d. For all cases in which a hearing had been scheduled during the Affected Period and was canceled due to Covid-19 and related closures, the Tax Review Board shall reschedule the hearing as soon practicable.

E. Records of Proceedings

1. Hearings will be recorded and/or transcribed and any participants joining the hearing, regardless of role or telecommunications technology used to join the hearing, constitutes consent to be recorded.

2. Each participant in the proceedings shall state and spell their name prior to speaking, and where joining the hearing by video enabled technology, shall activate their video camera while speaking.

3. Members of the public attending hearings shall mute the audio on whatever Telecommunication Technology they are using, except when they are invited to speak. If a member of the public does not abide by this regulation, the meeting host will disable the participant's ability to speak when someone else is speaking.

4. The Board Members should not use any chat functionality available in the Telecommunication Technology they are using or otherwise communicate privately with one another to discuss agency business during a hearing unless they convene to Executive Session.

F. Extending Deadlines to File Appeal with the Tax Review Board

Pursuant to current Philadelphia Tax Review Board Procedural Regulations, every petition for review shall be filed within sixty days of the mailing date of the initial notice of the amount due, unless the Taxpayer petitions the appropriate department within 60 days of the mailing date of the original notice for departmental review of the matter.

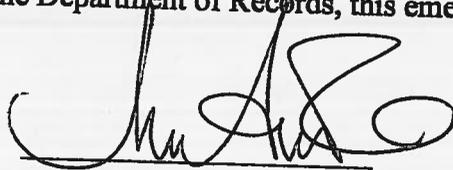
Whereas because the Covid-19 emergency has resulted in the disruption of City services, an extension of the time to submit Petitions is in the best interest of the City.

The following emergency measures are therefore adopted:

1. The sixty-day deadline for filing petitions due during the Affected Period shall be extended for ninety (90) days from June 15.
2. In accordance with Section 19-1702(4) of the Philadelphia Code, these regulations do not stop the accrual of interest and penalty otherwise due, the Board will abate interest and penalty in appropriate cases.
3. This regulation shall not be construed to relieve any Taxpayer from any obligation to remit any taxes due to the Department of Revenue.

G. Effective Date.

Based on the Mayor's March 11, 2020 Declaration of Emergency Circumstance that allows regulations related to addressing the pandemic to become effective immediately upon transmission to the Department of Records, this emergency regulation shall be effective immediately.



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