

**February 16, 2021**

**IN RE: Smith, Richard**

**Docket No: 26DEMERRZ9319/ 26NUMERRZ7671**

Statement of Record:

- 1) Richard Smith (hereafter "Petitioner") filed a Petition for Appeal with the Office of Administrative Review (OAR) on July 10, 2018. The petition requested a review of the decision of the Department of License and Inspection ("L&I") charges for work performed at the property located at 1236 North Lawrence Street, Philadelphia, Pa. The petition was amended on September 3, 2020 to include the current owner, Daisy Carmen Smith.
- 2) A public hearing before the Tax Review Board Master was held on July 22, 2019. The Master adjusted the bill and directed "reduce principal to \$0" and "abate 100% administrative and lien charges".
- 3) The City then requested a re-hearing before the full Tax Review Board which was granted and scheduled for September 3, 2020. At the conclusion of the public hearing, the Tax Review Board announced its decision to "Grant, abate entire bill."
- 4) The City has filed an appeal to the Philadelphia Court of Common Pleas.

Findings of Fact:

- 1) The City's License and Inspection Department issued bills for work done on 1236 North Lawrence Street, Philadelphia, Pa; demolition completed in September 1998 and removal of stucco of a party wall in October 1998.
- 2) The bills issued by the City were issued to the prior owner, Carmina Mercado.
- 3) The Petitioner, Richard Smith, purchased the property from Ms. Mercado on July 21, 1999.
- 4) The Petitioner then transferred the property to his wife, Daisy Carmen Rosa Smith on Jun 7, 2014.
- 5) The Petitioner testified that did they did not receive notice from the City about these bills until 2018 and believed they had received the property free of "all liens and encumbrances" per the deed they provided to the Board.
- 6) The City asserted that the Tax Review Board has no jurisdiction to hear the case and further, the acceptance of the Board to hear the case, " is unfair, particularly considering the onus did not need to be put on the city if there were investigated and brought years earlier". (NOT, Pg.14, Ln.2-4).

Conclusions of Law:

After hearing and considering the facts presented, the Tax Review Board determined that the Petitioners had no personal liability for the bills issued by the Department of License and Inspections. They find the Petitioners belief that they purchase of the property without any liens credible and the further lack of communication from the City about the amount due for nearly 17 years as persuasive. The City's arguments regarding unfairness due to timeliness is noted; however, the Board notes this argument also applies to the Petitioners.

In the interest of fairness the reasons state above, the Tax Review Board granted the petition in full.

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As such, the decision of the Tax Review Board to adopt the Department of Revenue new numbers and set a payment term was not a new determination but rather an acceptance of the City's new adjustments and a way to ensure the Petitioner had a way to arrange payments with the City.

Concurred:

Nancy Kammerdeiner, Chair

Joseph Ferla

Ryan Boyer