

October 19, 2020

IN RE: Bernadette Satchell-Nicholas
DOCKET NO: 36REINPZY6970

STATEMENT OF RECORD:

1. Bernadette Satchell-Nicholas (hereafter "Petitioner") filed with the Tax Review Board a Petition for Appeal of interest and penalty accrued against delinquent Real Estate taxes for the property at 5018 Race St. Philadelphia, PA. This petition was filed on March 9, 2017.
2. A public hearing was held before a Tax Review Board Master on May 26, 2017 and continued at that time.
3. The public hearing was scheduled for October 20, 2017. Petitioner requested and was granted a continuance.
4. The public hearing was scheduled for February 12, 2018. Petitioner failed to appear, and the appeal was denied.
5. Petitioner requested and was granted a rehearing.
6. The hearing was scheduled for June 22, 2018. Petitioner requested and was granted a continuance.
7. The hearing was scheduled for September 27, 2019. The decision of the Master, as ratified by the Tax Review Board, was to abate 100% interest and 100% penalty accrued against the delinquent taxes for the time period between January 1, 2005 to December 31, 2007, contingent on petitioner paying the balance within 90 days.
8. Petitioner appealed for and was granted a hearing before the full Tax Review Board.
9. A public hearing before the Tax Review Board was scheduled for January 23, 2020 and Petitioner was so notified.
10. The Tax Review Board rendered its decision on January 23, 2020 to abate 100% interest and 100% penalty accrued against the delinquent taxes for tax years 2005 to 2008 and 2014 to 2016 contingent on petitioner entering into a payment arrangement within 60 days.
11. The City has appealed to the Philadelphia Court of Common Pleas.

FINDINGS OF FACT:

1. Petitioner filed a Petition for Appeal requesting waiver of interest and penalty accrued against delinquent Real Estate taxes for the years 2005 to 2008, and 2014 to 2016 for the property at 5018 Race St. Philadelphia, PA.
2. The tax principal due was \$2,044.41, with interest of \$4,076.59 and penalty of \$366.15, as of the Tax Review Board hearing date, lien charges of \$340.10 and legal fees of \$420.33, for a total of \$7,247.58.
3. Petitioner owned the property for all the tax years in question. Petitioner, a City employee, entered into a two-year agreement with the City in which her real estate taxes were paid through a bi-weekly payroll deduction in 1994.

4. A City computer programming upgrade took place during that time period and the payment agreement did not terminate but continued to remain in effect until April 2009.
5. On May 11, 2009 Petitioner was notified of the cancellation of the payroll deduction.
6. From January 15, 2010 to October 5, 2012, Petitioner began making bi-weekly payments in the amount of \$122.38. However, she did not have a formal agreement and the interest and penalty continued to accrue.
7. On August 28, 2014, Petitioner paid a \$3000 deposit to GRB and then made subsequent monthly payments in the amount of \$373.
8. The City confirmed that Petitioner had made payments from September 2014 until August 2015. The last payment made prior to the Tax Review Board hearing was August 25, 2015.

CONCLUSIONS OF LAW:

The Philadelphia Code Chapter 19-1705(2) provides that "(u)pon the filing of any petition for the waiver of interest and penalties accruing upon any unpaid money or claim collectible by the Department of Revenue, for or on behalf of the City or the School District of Philadelphia, the Tax Review Board may abate in whole or in part interest or penalties, or both, where in the opinion of the Board the petitioner acted in good faith, without negligence and no intent to defraud."

Through Counsel, Petitioner testified that she acted in good faith by entering into the payment agreement while employed with the city and then entering into an agreement with GRB after she retired. Furthermore, Petitioner went to the Department of Revenue to inquire about the interest and penalties. 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 was to abate 100% interest and 100% penalty accrued against the delinquent taxes for tax years 2005 to 2008 and 2014 to 2016, contingent on petitioner entering into a payment arrangement within 60 days.

Concurred:

Nancy Kammerdeiner, Chair

Gaetano Piccirilli, Esq.

Joseph Ferla

George Mathew