

June 2, 2023

City of Philadelphia v. Tax Review Board
February Term, 2023 No. 01886

IN RE: Mikell, William

TRB DOCKET NO: 36OOMER7340; 36OOMER7341; 36OOMER7342

Property Address: 146 S. 60th Street; 148 S. 60th Street; 148-48 S. 60th Street

TAX REVIEW BOARD OPINION

STATEMENT OF RECORD:

1. Mr. William Mikell, Jr., (hereafter "Petitioner") filed a Petition for Appeal with the Tax Review Board to dispute the cancellation of an October 2021 Owner-Occupied Payment Agreement, hereafter, "OOPA", by the City of Philadelphia. This agreement was to resolve the delinquent Real Estate taxes for the properties at 146 S. 60th Street; 148 S. 60th Street; and 148-48 S. 60th Street, Philadelphia, PA.
2. This petition was filed on January 21, 2022.
3. A public hearing was held before the Tax Review Board on January 19, 2023.
4. After hearing testimony, the Board denied the petition.
5. The Petitioner has timely appealed to the Philadelphia Court of Common Pleas.

FINDINGS OF FACT:

1. Petitioner filed a Petition for Appeal requesting a review of the City's cancellation of the October 2021 OOPA agreement between the City and Mr. William Mikell, Sr. to resolve the delinquent Real Estate taxes for the years 1978 to 2021 for the properties at 146 S. 60th Street; 148 S. 60th Street; and 148-48 S. 60th Philadelphia, PA.
2. Petitioner is acting as the executor of the estate.
3. The properties in question were owned by the Petitioner's father, Mr. William Mikell, Sr.
4. Mr. William Mikell, Sr. passed away on December 17, 2017. (Notes of Testimony; Pg. 13; Ln. 5).
5. The 2021 OOPA agreement was made between the City and Mr. Mikell, Sr. amending a prior OOPA (2015) to include all of the properties and not just the one Mr. Mikell, Sr. had been residing in. The parties agree this amendment to include all three of the properties "had been trying to get done for the last eight years". (Notes of Testimony; Pg. 10; Ln. 23-24).
6. Prior to his death, the City and Mr. Mikell Sr, had agreed to "make a consolidated parcel...146, 148, and 146-148. By making it a running address, [the City] was then able to put the whole property into the OOPA". (Notes of Testimony; Pg. 12; Ln. 16-19).
7. The City cancelled the agreement upon learning of Mr. Mikell, Sr. death in October 2021.

8. The City offered to allow for another OOPA to be entered for the properties and delinquent taxes; Petitioner “just need[s] to come down and apply for a new OOPA with somebody involved”. (Notes of Testimony; Pg. 15; Ln. 3-4).
9. Based on this information, the Board denied the petition, holding that “there is not anyone eligible for an OOPA in this chain here” and the Board cannot “affirm a contract between the City and someone who is no longer living”. (Notes of Testimony; Pg. 20-21; Ln. 18-6).

CONCLUSIONS OF LAW:

Under **Section 302 of the Real Estate Tax Regulations Payment Agreements**, the City of Philadelphia set out an extensive tax foreclosure prevention programs to aid current Philadelphia homeowners remain their homes. Specifically, the City created tiered payment agreements, based on age and income-levels, reducing monthly payment for real estate taxes and abating interest and penalties when the agreements have been completed. The City administered Owner-Occupied Payment Agreement is one of these programs.

Section 302 (e), specifically notes that the Tax Review Board *“is authorized to review any adverse final decision or determination of the Department relating to initial or continued eligibility for an Agreement or the taxpayers; performance of his or her obligations under an Agreement.”*

Simply put, the parties do not dispute that Mr. Mikell Sr. is no longer living. Therefore, the Owner-Occupied Payment Agreement between Mr. Mikell, Sr. and the City is void and the Board cannot enforce it nor can it order the City to reinstate the terms.

Therefore, the decision of the Tax Review Board to deny the petition is correct.

Concurred:

Nancy Kammerdeiner, Chair
Paula Weiss
Dominique Ward, Esq.
George Matthews
Ryan Boyer