

Date: 10/15/15

IN RE: Graciela Beltran

Docket No: 35WRMERZW5116

Statement of Record

- 1) Graciela Beltran (hereafter "Petitioner") filed a Petition for Appeal with the Tax Review Board (TRB) on November 5, 2014 requesting review of a City of Philadelphia Water Revenue Bill for the property at 1918 North Howard Street.
- 2) A public hearing before a TRB Master was held on June 1, 2015. The decision of the Master, as ratified by the TRB, was to abate 100% of the penalty and adjust the water usage for the period 1/6/2005-5/9/2011 based on 0 cubic feet per month; 60 days to arrange installments after the date of the adjusted bill.
- 3) Petitioner requested and was granted a rehearing before the full TRB.
- 4) The hearing before the TRB was scheduled for September 1, 2015. At the conclusion of the hearing, the Board announced its decision to abate the penalty and direct water usage be adjusted for the period 1/6/2005 to 11/13/2014 to 0 cubic feet per month, with 60 days to make payment arrangements.
- 5) The City of Philadelphia Water Revenue Bureau filed an appeal to the Court of Common Pleas.

Findings of Fact:

- 1) Petitioner requested review of the period January 6, 2005 to November 3, 2014. Principal due at the TRB hearing on September 1, 2015 was \$1,467.76. There were no accrued penalties or other charges.
This principal amount reflected a credit of \$2,981.41 as a result of the TRB Master's decision of June 1, 2015. At that time the original principal amount due for the period under appeal was \$4,095.75 with penalties accrued of \$179.86 for the total due of \$4,275.61.
- 2) Petitioner purchased the property at 1918 North Howard Street, Phila. PA from the Philadelphia Housing Authority (PHA) on or about November 6, 2004.
- 3) Petitioner testified that at the time of purchase she believed she had a 10 year abatement of water/sewer charges based on what she was told by the PHA officials at that time.
- 4) Petitioner did not receive any water/sewer bills for the 10 years after purchasing the property and believed that was in keeping with what she had been told at closing regarding an abatement of these charges.

- 5) In August 2014, Petitioner received her first bill from the City of Philadelphia Water Revenue Bureau. This bill covered usage and service charge for the entire period of Petitioner's ownership, almost 10 years.
- 6) City representatives confirmed that all water/ sewer bills had been billed to the PHA and mailed to the PHA for the entire 10 year period. PHA did not make any payments.
- 7) In August 2014, almost 10 years after Petitioner's purchase of the property, the WRB updated its records from the November 2004 deed.
- 8) As a result of the updated information, WRB transferred the 10 years of outstanding water/sewer bills to the Petitioner.
- 9) Petitioner was a first time home buyer with limited English language skills. She relied on the government agencies to help her through the process.
She testified that the PHA officials involved in the sale of the property to her were very specific that water bills would be abated for 10 years from the time of purchase. When she did not receive any water bills, she believed that simply confirmed her understanding from PHA that she had an abatement.
- 10) After purchase in 2004, the deed was filed with the Philadelphia Records Department. There was no explanation as to why it took the City's Water Revenue Bureau 10 years to update its records.

Conclusion of Law:

The accumulation of 10 years of water/sewer bills not being provided to this taxpayer is a direct result of city error in not updating WRB records when the deed that transferred the property to Petitioner was filed with the City Department of Records.

There was no allegation or evidence of an improper transfer of the property, or failure to file the deed timely.

It was the City's failure to update its own records in a timely manner that left Petitioner with such a high, outstanding delinquency and no notice for 10 years that this water bill was accruing.

Petitioner was a first time homebuyer, relying on City agencies and departments to guide her through the process and do what they were supposed to do. They failed her all along the way and then simply deposited a bill for over \$4000 on her doorstep, expecting payment.

Petitioner was expected to simply accept a 10 year water bill and pay it, with no explanation, no questions as to where it came from and how it was calculated.

It was the finding of the TRB that Petitioner should not be held responsible for 10 years of usage charges that she had never seen and could not now review or verify for accuracy.

In addition, Petitioner believed that based on PHA personnel assurances at the time of purchase from PHA that these water/sewer charges would be waived or abated for the first 10 years of ownership.

There was no argument that the service had not been available for the property and therefore the TRB upheld this portion of the billing.

Petitioner was given the opportunity to pay the remaining balance through a payment agreement, rather than in one lump sum.

Concurred:

Nancy Kammerdeiner, Chair

Joseph Ferla

Kaitlin McKenzie-Fiumara, Esq.

George Mathew