

# **CITY OF PHILADELPHIA TAX REVIEW BOARD PROCEDURAL REGULATIONS**

## **PART I- GENERAL**

### **ART. 1- DEFINITIONS**

- A. BOARD -The Philadelphia Tax Review Board.
- B. CONFIDENTIAL TAX INFORMATION - Information regarding tax liability or verification of tax liability that, in the hands of the City, would be confidential tax information as defined in 53 Pa. C.S. §8921.
- C. TAXPAYER -Any person or entity against whom the City of Philadelphia has asserted liability for any unpaid money or claim collectible by the Department of Revenue, for or on behalf of the City or School District of Philadelphia.
- D. MAILING DATE -The date of any document mailed by a City agency shall be deemed to be its mailing date, unless proof to the contrary is shown.

### **ART. 2 - REPRESENTATION**

- A. TAXPAYER'S REPRESENTATIVE- In proceedings before the Board, a taxpayer may be represented by him- or herself or by any person duly authorized by the Taxpayer.
- B. CITY'S REPRESENTATIVE- In proceedings before the Board, the City may be represented by the Revenue Commissioner or the City Solicitor, or any duly authorized representative of either the Revenue Commissioner or the City Solicitor.

## **PART II - PETITIONS AND OTHER PLEADINGS**

### **Art. 3 - PETITIONS FOR REVIEW**

A Petition for Review shall be filed by any taxpayer who is contesting any decision or determination relating to his/her liability for any unpaid money or claim collectible by the Department of Revenue for or on behalf of the City or School District of Philadelphia. A Petition for Review shall be deemed to include a request for abatement of interest and penalties.

- a. TIME FOR FILING - Every petition for review shall be filed within sixty (60) 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, in which case the Taxpayer shall have sixty (60) days from the mailing date of the department's decision on review. Except as provided

elsewhere, in no case shall the filing of a petition for departmental review be a mandatory prerequisite to filing a petition for review with the Board.

#### ART. 4- PETITIONS FOR WAIVER OF INTEREST AND PENALTY

A petition for waiver of interest and penalty shall be filed by any taxpayer requesting only an abatement of interest and penalties which have accrued against any unpaid money or claim.

#### ART. 5- REFERRAL TO DEPARTMENT

The Board may refer a petition that has been filed to the appropriate department for review of the taxpayer's dispute. The taxpayer shall have sixty (60) days from the mailing date of the department's decision on review to notify the Board that he/she does not accept the department's decision on review and is still seeking a review by the Board.

#### ART. 6- PETITIONS FOR APPEAL OF REFUND DENIAL

A petition for appeal of a refund denial shall be filed by every taxpayer contesting a decision of the Department of Revenue denying in whole or in part a refund request for monies paid as a result of an assessment or bill.

- a. Time for filing- Every petition for appeal of a refund shall be filed within ninety (90) days of the mailing date of the notice by the Department of Revenue of the denial, in whole or in part, of the taxpayer's request for refund.

#### ART. 7- FORM OF PETITIONS

Every petition shall be on the forms to be provided by the Board for that purpose. The taxpayer shall provide all requested information.

- a. Signature and Certification- The petition must be signed by the Taxpayer and contain a certification that the facts set forth therein are true.

#### ART. 8- APPROVAL

If the Revenue Commissioner desires to obtain the Board's approval of any compromise or refund of principal of a bill or assessment, or of interest originally totaling over \$15,000 and/or penalty originally totaling more than \$35,000, the Commissioner shall file with the Board a request for compromise or refund approval, together with the Taxpayer's petition for refund or compromise. The request for approval shall be signed by the Commissioner or his/her authorized representative, and shall state the Commissioner's reasons for believing the request should be granted. Where the reasons for a refund approval are adequately set forth in the accompanying petition for refund, the Commissioner may incorporate those reasons by reference.

#### ART. 9- ANSWERS

No answer to a taxpayer's petition must be filed by the Commissioner unless it is so ordered by the Board.

### **PART III - HEARINGS AND DECISIONS**

#### **ART. 10 - HEARINGS**

- A. Hearings held by the Board at which any confidential tax information may be disclosed shall not be open to the public. A taxpayer may waive confidentiality in writing at any time before the hearing or at the hearing as part of the record of the proceeding. If the taxpayer has waived confidentiality then the hearing shall be open to the public.
- B. All other hearings held by the Board are open to the public as required by The Philadelphia Code Section 19-1701(3)(e).

#### **ART. 11- HEARING OFFICERS**

The Board, in its discretion, may assign a Hearing Officer to take testimony, review evidence and issue a recommendation for decision to the Board. The Board shall promptly notify, in writing, the taxpayer, the department and any other City official of its decision, after receiving and reviewing the Hearing Officer's recommendation. After decision, any party shall have the right of a hearing de novo before the Board, if requested within thirty (30) days after the mailing date of the decision.

#### **ART. 12 - HEARING NOTICES**

Notice of all hearings on taxpayer petitions shall be given to the Taxpayer or his/her representative. Notice shall also be given to the appropriate City officials.

#### **ART. 13 - CONTINUANCES**

The granting of continuances for cause shown shall be discretionary with the Board. Requests for continuances shall be submitted in writing at least seven (7) days prior to the date of the scheduled public hearing unless the cause could not have been foreseen by such date.

#### **ART. 14- DECISIONS**

All decisions of the Board shall be in writing and prompt notice shall be given to the Taxpayer or his/her named representative and the appropriate City officials.

#### **ART. 15- REHEARINGS**

The Board, in its discretion, may grant a rehearing if, within thirty (30) days after the mailing date of the notice of the decision, a party files a written request. The request for a rehearing should set forth new grounds or other appropriate reasons that a rehearing is warranted. The filing of a petition for rehearing does not extend the time for appeal to the Court of Common Pleas.

#### **ART. 16 - RECORDS OF PROCEEDINGS**

- A. All records of proceedings before the Board, to the extent that they contain confidential tax information, shall be and remain confidential, subject only to transmittal to the appropriate Court as part of the record upon any appeal. Tax returns offered in evidence by any party as

part of the record in any proceeding also shall be and remain confidential, subject only to transmittal to the appropriate Court as part of the record upon any appeal.

- B. All other records of proceedings before the Board are public records, subject to examination as such.
- C. All records are subject to examination by the parties to the proceedings before the Board, authorized personnel of the Board and persons duly authorized by the taxpayer during the time that such records remain in the possession of the Board.