



# CITY OF PHILADELPHIA

## OFFICE OF ADMINISTRATIVE REVIEW

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## MEMORANDUM

TO: Joan Decker, Records Commissioner

FROM: Paula Weiss, Executive Director, Office of Administrative Review

DATE: February 19, 2015

SUBJECT: **Amendments to Tax Review Board Regulations**

In accordance with Section 8-407(a) of the Philadelphia Home Rule Charter, I am forwarding proposed amendments to the Regulations for the Tax Review Board which can be made available for public inspection.

Attachment

881459

DEPARTMENT OF RECORDS  
2015 FEB 20 AM 10:02

**CITY OF PHILADELPHIA  
LAW DEPARTMENT**

**MEMORANDUM**

**To:** Paula Weiss, Executive Director, Office of Administrative Review

**FROM:** Frances Ruml Beckley, Senior Attorney

**DATE:** February 19, 2015

**SUBJECT:** Revision of Tax Review Board Regulations

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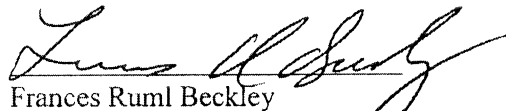
I have reviewed the attached amendments to the Tax Review Board Regulations, dated February 19, 2015. I find the attached amended regulations to be legal and in proper form.

In accordance with Section 8-407(a) of The Philadelphia Home Rule Charter, you may now forward these amended regulations to the Department of Records where they will be made available for public inspection.

DEPARTMENT OF RECORDS

2015 FEB 20 AM 10:02

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Frances Ruml Beckley  
Senior Attorney, Legislation and Appeals

Proposed Amendments to Tax Review Board Regulations

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.

~~B.~~C. TAXPAYER- \* \* \*

~~C.~~D. MAILING DATE- \* \* \*

\* \* \* \* \*

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 ~~\$10,000~~*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 request for refund approval are adequately set forth in the accompanying petition for refund, the Commissioner may incorporate those reasons by reference.

\* \* \* \* \*

ART. 10 – ~~PUBLIC~~ 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. 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. ~~Explanatory Note: Under current Pennsylvania Law (as of November 15, 1996),~~  
The filing of a petition for rehearing does not extend the time for appeal to the Court of

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700 N. 19th St. Philadelphia, PA 19103  
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Common Pleas. See ~~Keith v. Comm., Dept. of Public Welfare, 121 Pa. Cmwlth. 400, 551 A.2d 333 (1988).~~

ART. 16- ~~Records of Proceedings~~ *RECORDS OF PROCEEDINGS.*

A. All records of proceedings before the Board, *to the extent that they contain confidential tax information* ~~are public records, subject to examination as such; provided, however, that tax returns offered in evidence by the Revenue Department, the Law Department, or the Taxpayer, and made part of the record in any proceedings,~~ 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. ~~and~~ *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 ~~tax returns~~ *records* remain in the possession of the Board.

**Explanation:**

*Italics* indicate new matter added.

~~Strikethroughs~~ indicate matter deleted.

Rev. 2-18-15

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