

# **Bond Case Briefs**

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## **TAX - PENNSYLVANIA**

### **Friends of Pennsylvania Leadership Charter School v. Chester County Bd. of Assessment Appeals**

**Supreme Court of Pennsylvania - September 24, 2014 - A.3d - 2014 WL 4745702**

Friends of Pennsylvania Leadership Charter School appealed from the order of the Commonwealth Court which held that the retroactive real estate tax exemption provided in Section 1722-A(e)(3) of the Public School Code, 24 P.S. 17-1722-A(e)(3), was unconstitutional.

The Supreme Court of Pennsylvania affirmed the Commonwealth Court, albeit employing different reasoning, concluding that retroactive application of the real estate tax exemption of Section 1722-A(e)(3) is unconstitutional under the Pennsylvania Constitution because it violates the separation of powers doctrine.