

# **Bond Case Briefs**

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## **TAX - PENNSYLVANIA**

### **City of Philadelphia v. Lerner**

**Supreme Court of Pennsylvania - November 22, 2016 - A.3d - 2016 WL 6873039**

City brought collection action against taxpayer. Following a bench trial, the Court of Common Pleas found taxpayer waived his right to challenge net profits tax and/or business income and receipts tax assessments, and awarded city \$280,772.67, which included principal liability of \$74,907, \$85,828.05 in interest, and \$120,037.62 in penalties.

Taxpayer appealed. The Commonwealth Court affirmed. Taxpayer appealed.

The Supreme Court of Pennsylvania held that taxpayer waived for purposes of appeal his argument that his failure to exhaust administrative remedies within the Department of Revenue did not prevent him from challenging city's assessments, where taxpayer failed to raise the issue in the trial court.