

Bond Case Briefs

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In re Coatesville Area School District

Commonwealth Court of Pennsylvania - August 7, 2019 - A.3d - 2019 WL 3642979

City school district and city sought judicial review of county board of assessment's grant of a partial real estate tax exemption in separate actions.

After the trial court issued identical orders under separate docket numbers affirming the board's decision, city, school district, and owner of the property appealed. Following remand by the Commonwealth Court, the Court of Common Pleas issued two essentially identical, but differently captioned decisions and orders. The district and property owner appealed one decision, but neither city nor property owner appealed the other decision.

The Commonwealth Court held that appeal of the trial court decision was precluded by the unappealed essentially identical decision.

Appeal of trial court decision regarding a property tax exemption was precluded by an unappealed essentially identical trial court decision, even though one action had been commenced by a city and the other by city school district, where the district had intervened in the city's case, fully participated in a joint trial, the issue in city's case was identical to the district's case, no party appealed the action brought by the city, and only one tax assessment was permitted on the property.