

# **Bond Case Briefs**

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## **TAX - PENNSYLVANIA**

### **School District of Philadelphia v. Board of Revision of Taxes**

**Commonwealth Court of Pennsylvania - August 22, 2019 - A.3d - 2019 WL 3948895**

City school district sought review of determination by city board of revision of taxes concerning tax assessments of commercial properties. Taxpayers filed motion to quash.

The Court of Common Pleas granted taxpayers' motion to quash. School district appealed.

The Commonwealth Court held that:

- Purported fact that there were non-commercial or residential properties in city whose tax assessments city school district could have chosen to appeal was not generally known fact and, thus, could not be established by judicial notice;
- School district's statements explaining its selection process did not constitute incontrovertible admissions and, thus, did not rise to level of judicial admissions; and
- Evidentiary hearing was required to resolve disputed fact of issue whether school district used monetary threshold that effectively eliminated residential properties from its selection policy.