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Colonial School District v. Montgomery County Board of Assessment Appeals

Commonwealth Court of Pennsylvania - May 28, 2020 - A.3d - 2020 WL 2758698

School district appealed decision of county board of assessment appeals to issue notice of no change to taxpayer's assessment.

Taxpayer filed petition to dismiss school district's tax assessment appeal. The Court of Common Pleas denied taxpayer's petition to dismiss. Taxpayer appealed.

The Commonwealth Court held that:

- Trial court's order denying taxpayer's petition to dismiss was collateral order, and
- Trial court relied on factual findings not supported by substantial evidence.

Trial court's order denying taxpayer's petition to dismiss school district's appeal of county board's tax assessment ruling was a collateral order, and therefore the order was appealable as of right; trial court's order related to taxpayer's constitutional issue asserting that school district's tax assessment appeal policy violated Uniformity Clause of state constitution, and the constitutional issue was separable from merits of school district's appeal challenging taxpayer's real estate valuation as too low, trial court's order involved an important question involving Uniformity Clause, and if Commonwealth Court declined immediate review, taxpayer's constitutional claim would be postponed and taxpayer would incur substantial cost.

In denying taxpayer's petition to dismiss school district's appeal of county board's tax assessment ruling, trial court relied on factual findings not supported by substantial evidence when it concluded that school district's decision to appeal valuation of taxpayer's mall conformed to Uniformity Clause of state constitution; school district's stated basis for filing assessment appeal was a recorded mortgage that, on its face, indicated that taxpayer's mall had higher fair market value than shown in the assessment, and trial court's finding that mortgage on mall exceeded its fair market value was based on a statement of counsel for school district, which did not constitute evidence.