

# **Bond Case Briefs**

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## **TAX - PENNSYLVANIA**

### **Albright Care Services v. Union County Bd. of Assessment**

**Commonwealth Court of Pennsylvania - January 29, 2014 - Not Reported in A.3d - 2014 WL 316588**

Albright Care Services operates a continuing care retirement community (CCRC) in the County and requested a real estate tax exemption. The Union County Board of Assessment concluded that none of Albright's properties were entitled to tax exemption, but the trial court reversed on appeal. The Board appealed.

The appeals court was asked to consider whether: (1) the trial court properly found that Albright is an Institutions of Purely Public Charity (IPPC); and (2) which, if any, of Albright's tax parcels located in the County is exempt from real estate taxes.

The appeals court affirmed the trial court's ruling to the extent that it found that Albright is an Institution of Purely Public Charity. The matter was for a determination as to the exemption status of individual Albright tax parcels.