

Bond Case Briefs

Municipal Finance Law Since 1971

TAX - PENNSYLVANIA

Four Quarters Interfaith Sanctuary of Earth Religion v. Bedford County Bd. of Assessment and Revision of Taxes

Commonwealth Court of Pennsylvania - September 16, 2014 - A.3d - 2014 WL 4547841

Taxpayer, a religious organization that owned 90 acres of real property where members performed religious rituals, appealed decision of county board of assessment and revision, denying taxpayer's request for tax exemption for places of religious worship.

The Commonwealth Court held that:

- Cliffs and other areas of property were not entitled to tax exemption as places of regularly stated religious worship; but
- Portions of unwalkable areas of property that provided members' privacy were entitled to tax exemption as places necessary for the occupancy and enjoyment of religious practice; and
- Campsites and dormitory were entitled to tax exemption as places necessary for the occupancy and enjoyment of religious practice.