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Friends of Pennsylvania Leadership Charter School v. Chester County Bd. of Assessment Appeals

Supreme Court of Pennsylvania - September 24, 2014 - A.3d - 2014 WL 4745702

Domestic nonprofit corporation affiliated with public charter school appealed from order of the Court of Common Pleas denying its claim for refund of real estate taxes paid to county. The Commonwealth Court affirmed. Corporation petitioned for allowance of appeal.

The Supreme Court of Pennsylvania held that statute granting retroactive real estate tax exemption to charter schools and nonprofit entities affiliated with charter schools violated constitutional doctrine of separation of powers, and thus was invalid, since it interfered with valid final judgment of Commonwealth Court, which had determined that nonprofit corporation associated with charter school was not exempt from real estate taxes as a purely public charity.

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