

# **Bond Case Briefs**

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## **TAX - PENNSYLVANIA**

### **Links v. Keystone Oaks School Dist.**

**Commonwealth Court of Pennsylvania - May 8, 2015 - A.3d - 2015 WL 2137643**

Exempt organization appealed from the order of the trial court affirming the decision of the Allegheny County Board of Property Assessment Appeals and Review's (Board) to refuse its property exemption from July 3, 2012, the day that it acquired ownership, based on the Tax Assessment Day Rule. Under that Rule, the taxable status of a property becomes fixed as of the date designated by law as assessment day, i.e., January 1 of each year.

The appeals court affirmed, finding that Section 505(b) of the General County Assessment Law is inconsistent with Section 10 of the Second Class County Assessment Law and thus the Tax Assessment Day Rule had not been abrogated in Allegheny County.