

Bond Case Briefs

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GAI Consultants, Inc. v. Homestead Borough

Commonwealth Court of Pennsylvania - July 8, 2015 - A.3d - 2015 WL 4095523

School district brought declaratory judgment action against redevelopment authority, other taxing bodies, and waterfront partners, asserting authority had the contractual duty to direct bank holding tax increment financing (TIF) fund to pay any assessment appeal refunds on properties pledged to waterfront district at the direction of the taxing body, regardless of tax year.

Owner of parcel pledged to waterfront district brought action in assumpsit in order to recover \$34,535 from borough taxing authority following assessment appeal. The Court of Common Pleas entered order declaring authority had a contractual duty under TIF agreement to direct payment of assessment appeal refunds, and ordered authority to direct reimbursement to county and school district of refunds paid to owner of pledged parcel. Borough appealed.

The Commonwealth Court held that four-year statute of limitations for contract actions did not bar claims of taxing authorities for pre-2010 property tax assessment appeal refunds.