Bond Case Briefs

Municipal Finance Law Since 1971

TAX - PENNSYLVANIA

In re Wilson

United States District Court, E.D. Pennsylvania - December 28, 2016 - B.R. - 2016 WL 7450468

Confirmation hearing was held on Chapter 13 plan proposed by taxpayer whose real property had been sold at prepetition tax foreclosure sale. The Bankruptcy Court entered order confirming plan, which provided for payment of redemption amount with interest over course of plan, and taxing authority appealed.

The District Court held that:

- City, in its capacity as taxing authority, was not "person aggrieved," with standing to appeal bankruptcy court order confirming plan that allowed debtor-taxpayer to redeem real property by paying redemption amount in full with interest over the course of plan, and
- City was not "party in interest" with standing to file objection in bankruptcy court to confirmation of proposed plan.

City, in its capacity as taxing authority, was not "person aggrieved," with standing to appeal bankruptcy court order confirming Chapter 13 plan that allowed debtor-taxpayer to redeem real property that had been sold at prepetition tax foreclosure sale by paying redemption amount in full with interest over the course of his debt adjustment plan, as any injury to city was purely speculative.

City, in its capacity as taxing authority, was not "party in interest" with standing to file objection in bankruptcy court to confirmation of proposed Chapter 13 plan that provided for payment of amount necessary to allow debtor to redeem real property that had been sold at prepetition tax foreclosure sale, with interest, over the course of his debt adjustment plan. Any injury to city was purely speculative and did not qualify as kind of concrete and particularized injury needed to make city a "party in interest."

Copyright © 2026 Bond Case Briefs | bondcasebriefs.com