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In re Coatesville Area School District

Supreme Court of Pennsylvania - January 20, 2021 - A.3d - 2021 WL 190862

City and school district sought judicial review of county board of assessment's grant of a partial real estate tax exemption in separate actions, which was based on charitable purposes of tax-exempt taxpayer's property.

After the trial court issued identical orders under separate docket numbers affirming the board's decision, city, school district, and taxpayer cross-appealed, school district filed a notice of intervention in city's case, and appeals were consolidated.

Following remand by the Commonwealth Court, the Court of Common Pleas issued two essentially identical, but differently captioned decisions and orders. School district and taxpayer cross-appealed as to the ruling in district's case, but not as to the identical simultaneous ruling with contained the city's docket number. The Commonwealth Court consolidated appeals and dismissed, holding that appeal of the trial court decision and order was precluded by unappealed essentially identical decision and order. School district and taxpayer appealed.

The Supreme Court held that:

- Res judicata did not bar school district's appeal;
- Collateral estoppel did not bar school district's appeal; and
- Appellate review in school district's case would not have impermissibly created an irreconcilable conflict from any ruling other than an affirmance.

Res judicata did not bar school district's appeal following intervention in city's parallel contemporaneous appeal with a different docket number of trial court's determination that tax-exempt taxpayer's property was entitled to a partial exemption from taxation based on property's charitable purposes, even though subject matter and sole issue of appeals were identical and deemed consolidated for disposition only, where appeal was not a recasting of an original cause of action to get a second bite at the apple, it was not clear that final judgment in city's case was a prior judgment as required for application of res judicata, and claim preclusion would have served no salutary purpose.

Collateral estoppel did not bar school district's appeal following intervention in city's parallel contemporaneous appeal with a different docket number of trial court's determination that tax-exempt taxpayer's property was entitled to a partial exemption from taxation based on property's charitable purposes; there was no discrete subset issue within taxing districts' overall claim that should have been foreclosed from resolution, but rather claim and legal issue were the same, whether property was correctly accorded 72 percent tax-exempt status.

Review of school district's appeal following intervention in city's parallel contemporaneous appeal with a different docket number of trial court's determination that tax-exempt taxpayer's property was entitled to a partial exemption from taxation based on property's charitable purposes would not

have impermissibly created an irreconcilable conflict from any ruling other than an affirmance of trial court's order, notwithstanding conflict, if any, with earlier final order in city's case, which affirmed board's assessment, since assessment figure ultimately reached in school district's appeal would have been mandatory in relation to county assessment office.

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