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School District of Philadelphia v. Board of Revision of Taxes

Commonwealth Court of Pennsylvania - October 6, 2023 - A.3d - 2023 WL 6527784

Public school district appealed certain commercial property assessments to the local board of revision of taxes as part of district's policy to appeal assessments that, if successful, would yield at least $7,500 in revenue.

The board upheld the assessments "on the papers." District appealed. The Court of Common Pleas granted property owners' motions to quash the assessment appeals. District appealed. The Commonwealth Court vacated the trial court's decision and remanded the matter. On remand, the Court of Common Pleas again granted property owners' motions to quash. District appealed.

The Commonwealth Court held that the district's implementation of its appeal policy violated the tax-uniformity clause of the Pennsylvania Constitution.

Implementation of public school district's policy to target its tax appeals to assessments that, if successful, would yield at least $7,500 in revenue, violated the tax-uniformity clause of the Pennsylvania Constitution; although the appeal policy might have been facially neutral, its implementation tilted toward a selection of a sub-classification of properties, i.e., commercial and industrial, given that, among other things, real estate advisor retained by district randomly rejected 520,000 properties by "eyeballing" and also that at least 33 assessments of single-family residential properties met the monetary threshold but were not appealed.

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