Bond Case Briefs

Municipal Finance Law Since 1971

TAX - PENNSYLVANIA <u>Circle of Seasons Charter School v. Northwestern Lehigh</u> <u>School District</u>

Supreme Court of Pennsylvania - September 26, 2024 - A.3d - 2024 WL 4293601

Charter school brought action against school district, seeking refund of real estate taxes that school alleged were erroneously collected on charter school's tax-exempt property.

The Court of Common Pleas sustained school district's preliminary objections asserting a lack of subject matter jurisdiction and dismissed the complaint with prejudice. Charter school appealed. The Commonwealth Court reversed and remanded, and school district appealed.

The Supreme Court held that:

- Charter school, which had purchased properties from state university and had full opportunity to challenge reassessments of properties, was not entitled to another hearing simply because mailing date on tax assessment change notices was omitted, and
- Commonwealth Court abused its discretion when it granted nunc pro tunc relief to charter school.

Charter school, which had purchased tax exempt properties from state university and had full opportunity to challenge reassessments of properties before county board of assessment appeals in its annual appeal, was not entitled to another hearing simply because the mailing date on tax assessment change notices was omitted.

Commonwealth Court abused its discretion when it granted nunc pro tunc relief to charter school, which had purchased properties from state university, due to county's failure to include mailing date on tax assessment change notices; charter school did not request county board of assessment appeals refund the taxes it had paid before the properties were granted tax exempt status or challenge effective date of that exemption, and thus, it was not entitled to revisit these waived claims in a nunc pro tunc appeal.

Copyright © 2025 Bond Case Briefs | bondcasebriefs.com