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CCP Berks, LLC v. Berks County Board of Assessment Appeals

Commonwealth Court of Pennsylvania - April 1, 2025 - A.3d - 2025 WL 969825

Property owner appealed decisions by county board of assessment appeals affirming valuation of five parcels of real property for property tax purposes, and school district intervened.

After owner sold property to purchaser, who joined appeals and then resold property to third party, the Court of Common Pleas consolidated appeals, and denied school district's motion to strike discontinuance filed by owner and purchaser. School district appealed.

The Commonwealth Court held that:

- District was not required to file own tax assessment appeal in same proceeding as owner and purchaser's appeal in order to challenge discontinuance;
- Trial court could consider prejudice to district caused by discontinuance using rule of civil procedure as guidance; and
- Allowing unilateral discontinuance would deprive district of statutory appeal right.

School district, which intervened in its capacity as taxing district, was not required to file its own appeal in the same proceeding as former property owners' appeal in order to move to strike owners' praecipes to discontinue appeal challenging prior years' tax assessments; the school district retained an interest notwithstanding the filing of the discontinuance by former property owners, and school district was entitled to protect that interest by proceeding to a hearing, regardless of whether former owners continued to participate.

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