

Bond Case Briefs

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Downingtown Area School District v. Chester County Board of Assessment Appeals Tax Parcel No.: 33-5-43.3

Supreme Court of Pennsylvania - May 19, 2026 - A.3d - 2026 WL 1457351

School district sought judicial review of county board of assessment appeals' denial of school district's appeal of assessed value of taxpayer's recently-purchased \$84 million apartment complex that school district added to its consultant's list of 15 candidate properties for assessment appeals.

The Court of Common Pleas reversed. Taxpayer appealed. The Commonwealth Court reversed. School district petitioned for further appeal, which was allowed.

The Supreme Court held that:

- A taxing district's mere use of monetary-threshold policy to determine which assessments to appeal does not violate Uniformity Clause of State Constitution;
- School district's assessment appeal policy using minimum \$10,000 tax-liability-deficit threshold did not facially violate Uniformity Clause;
- School district did not discriminatorily apply policy by not appealing all potentially underassessed properties;
- School district did not discriminatorily apply policy by not appealing assessment for commercial property that had an apparently aggressive attorney;
- School district did not discriminatorily apply policy by targeting taxpayer's property;
- Any lack of "hard and fast rule" to narrow initial list of 100-plus properties for appeal did not violate Uniformity Clause;
- Monetary-threshold policy did not violate Uniformity Clause solely because it led to fewer appeals of single-family residential properties; and
- Monetary-threshold policy did not violate Equal Protection Clause of Federal Constitution.