

IN THE COMMONWEALTH COURT OF PENNSYLVANIA

Blue Mountain School District :
v. :
: :
Schuylkill County Board of :
Assessment Appeals, Schuylkill :
County Commissioners, :
West Brunswick Township, Michael :
and Theresa Allar, his wife :
: :
Appeal of: Michael Allar and :
Theresa Allar, his wife : No. 162 C.D. 2010

Blue Mountain School District :
v. :
: :
Schuylkill County Board of :
Assessment Appeals, Schuylkill :
County Commissioners, East :
Brunswick Township and Marie Moran :
: :
Appeal of: Marie Moran : No. 676 C.D. 2010

Blue Mountain School District :
v. :
: :
Schuylkill County Board of :
Assessment Appeals, Schuylkill :
County Commissioners, North :
Manheim Township, Danielle :
Stoyer and Matthew Mengel :
: :
Appeal of: Matthew Mengal and :
Danielle Stoyer : No. 677 C.D. 2010

Blue Mountain School District :
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 v. :
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 Schuylkill County Board of :
 Assessment Appeals, Schuylkill :
 County Commissioners, West :
 Brunswick Township, Richard J. :
 Dottery and Kimberly A. Dottery :
 :
 Appeal of: Richard J. Dottery and :
 Kimberly A. Dottery : No. 678 C.D. 2010

Blue Mountain School District :
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 Schuylkill County Board of :
 Assessment Appeals, Schuylkill :
 County Commissioners, East Brunswick :
 Township, Karl Geisler and Karen S. :
 Geisler :
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 Appeal of: Karl Geisler and Karen S. :
 Geisler : No. 711 C.D. 2010

Blue Mountain School District :
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 v. :
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 Schuylkill County Board of Assessment :
 Appeals, Schuylkill County :
 Commissioners, Orwigsburg Borough, :
 Michael T. Thompson and Melissa :
 Thompson, his wife :
 :
 Appeal of: Michael and Melissa :
 Thompson : No. 826 C.D. 2010

Blue Mountain School District :
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 v. :
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 Schuylkill County Board of Assessment :
 Appeals, Schuylkill County :
 Commissioners, Orwigsburg Borough, :
 Sudhir R. Patel and Anju Patel, his wife :
 :
 Appeal of: Sudhir Patel and Anju Patel : No. 887 C.D. 2010

Blue Mountain School District :
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 Schuylkill County Board of :
 Assessment Appeals, Schuylkill :
 County Commissioners, Deer :
 Lake Borough, Kenneth Knittle :
 and Lori Blozousky :
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 Appeal of : Kenneth Knittle and :
 Lori Blozousky : No. 908 C.D. 2010

Blue Mountain School District :
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 v. :
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 Schuylkill County Board of :
 Assessment Appeals, Schuylkill :
 County Commissioners, North :
 Manheim Township and :
 Akshardip Corporation :
 : No. 1140 C.D. 2010
 Appeal of: Akshardip Corporation : Argued: December 6, 2010

BEFORE: HONORABLE BERNARD L. McGINLEY, Judge
HONORABLE P. KEVIN BROBSON, Judge
HONORABLE KEITH B. QUIGLEY, Senior Judge

OPINION NOT REPORTED

MEMORANDUM OPINION BY
SENIOR JUDGE QUIGLEY

FILED: January 11, 2011

Michael and Theresa Allar, Marie Moran, Matthew Mengel and Danielle Stoyer, Richard J. and Kimberly A. Dottery, Karl and Karen S. Geisler, Michael and Melissa Thompson, Sudir and Anju Patel, Kenneth Knittle and Lori Blozousky, and the Akshardip Corporation (collectively, Appellants) appeal from various orders of the Court of Common Pleas of Schuylkill County (trial court) rejecting Appellants' contention that the Blue Mountain School District (School District) engaged in a discriminatory appeal practice in 2007 by filing tax assessment appeals after the trial court dismissed the School District's tax assessment appeals for the same properties on procedural grounds in 2006. We affirm.

The School District's criteria for filing a tax assessment appeal for property purchased in a given tax year was whether the School District would realize \$250.00 or more in real tax dollars. In 2006, the School District filed tax assessment appeals against Appellants and approximately 270 other property owners who had purchased properties during the 2006 tax year. During September and October of 2006, the Board of Assessment Appeals (Board) dismissed the appeals on procedural grounds. The School District appealed to the trial court, which affirmed.

In 2007, the School District again filed tax assessment appeals against Appellants because the prior appeals were dismissed and because the properties still met the criterion that the School District would realize \$250.00 or more in real tax dollars. Appellants argued that the School District's appeal methodology was discriminatory as applied to them. However, the trial court rejected that argument pursuant to *Vees v. Carbon County Board of Assessment Appeals*, 867 A.2d 742 (Pa. Cmwlth. 2005). Appellants now appeal to this court.¹

Appellants argue that the trial court erred in concluding that the School District's appeal methodology was not discriminatory. We disagree.

Section 706 of The Fourth to Eighth Class County Assessment Law (Law)² states:

The corporate authorities of any county, borough, town, township or school district, which may feel aggrieved by any assessment of any property or other subject of taxation for its corporate purposes, shall have the right to appeal therefrom, in the same manner, subject to the same procedure and with like effect as if such appeal were taken by a taxable with respect to his assessment, and in addition may take an appeal from any decision of the board or court of common pleas as though it had been a party to the proceedings before such board or court, even though it was not such a party in fact.

72 P.S. § 5453.706. In *Vees*, this court held that section 706 gives school districts the same appeal rights as property owners, that the exercise of those appeal rights

¹ This court's scope of review in a tax assessment appeal is whether the trial court abused its discretion, committed an error of law, or rendered a decision unsupported by the evidence. *Church Street Associates. v. County of Clinton*, 959 A.2d 490, 493 (Pa. Cmwlth. 2008).

² Act of May 21, 1943, P.L. 571, as amended, 72 P.S. §5453.706.

actually ensures the tax uniformity required by our state constitution and that a school district's use of the statutory appeal mechanism does not amount to deliberate, purposeful discrimination. *Vees*, 867 A.2d at 748.

Here, the School District's basic criterion was whether the School District would realize a gain of \$250.00 in real tax dollars on properties purchased in a given the tax year. The fact that the School District applied the rule to properties purchased during the prior tax year did not render the School District's method discriminatory. The School District could utilize the statutory appeal mechanism to challenge any assessment that it reasonably believed was incorrect.

Accordingly, we affirm.

KEITH B. QUIGLEY, Senior Judge

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ORDER

AND NOW, this 11th day of January, 2011, the orders of the Court of Common Pleas of Schuylkill County, dated January 4, 2010; March 24, 2010; March 29, 2010; April 21, 2010; May 3, 2010; May 6, 2010; and May 26, 2010 are affirmed.

KEITH B. QUIGLEY, Senior Judge