IN THE COMMONWEALTH COURT OF PENNSYLVANIA

In Re: Appeal of Springfield

Hospital :

Folio No. 42-00-06625-01 :

:

Appeal of: Prospect Crozer, LLC : No. 191 C.D. 2017

SECOND AMENDING ORDER

AND NOW, this 9^{th} day of March, 2018, the previous Amending Order issued on March 2, 2018 is hereby vacated as issued in error. The first full paragraph on page 10 of the majority opinion filed on February 13, 2018, is hereby amended to read as follows:

Neither argument is entirely accurate. As a Second Class A county, Delaware County is not subject to the Fourth to Eighth Class County Assessment Law, which makes *In re Jubilee Ministries* inapplicable. In addition, the Consolidated County Assessment Law (CCAL), Act of October 27, 2010, P.L. 895, repealed the GCAL as to Second Class A counties. Unlike the GCAL, the CCAL permits interim assessments of an existing property only when the property has mistakenly been omitted from the assessment roll or there is a change in the assessment, neither of which applies to the present case. Because there is no statutory basis to allow an interim reassessment, the tax assessment day rule is still valid in Second Class A counties, which means the property remained exempt until January 1, 2017. *See Global Links v. Keystone Oaks School District*, 115 A.3d 418

(Pa. Cmwlth. 2015) (holding that because of inconsistency between Section 10 of the Second Class County Assessment Law, 72 P.S. § 5452.10, and Section 505(b) of the GCAL, the tax assessment day rule is still valid for Second Class counties).

DAN PELLEGRINI, Senior Judge