

**July 2017**

***Client Advisory***

**PENNSYLVANIA SUPREME COURT RULES  
SELECTIVE REVERSE APPEALS ARE UNCONSTITUTIONAL**

The Pennsylvania Supreme Court has ruled in favor of taxpayers, finding a valid claim that Upper Merion Area School District real estate assessment appeal policy violates the Uniformity Clause of the Pennsylvania Constitution. *Valley Forge Towers Apartments et al. v. Upper Merion Area School District*, No. 49 MAP 2016.

The *Valley Forge Towers* appeal raises the question of whether the Uniformity Clause of the Pennsylvania Constitution permits taxing districts from selectively appealing the assessments of commercial properties, while choosing not to appeal the assessments of other types of property – most notably, single-family residential homes – many of which are under-assessed by a greater percentage. The Supreme Court ruled that such appeals violate the Uniformity Clause and are not permitted. It reversed lower court dismissals of the taxpayer's complaint and remanded the matter for further proceedings.

The Pennsylvania Supreme Court's *Valley Forge Towers* decision provides much needed guidance on enforcing constitutional boundaries where taxing districts employ discriminatory and unfair appeal policy.

Taxing district "spot" appeals can significantly impact your property taxes. Taxpayers in Pennsylvania should take the necessary steps to protect their rights to uniformity in assessment, and equality and fairness in taxation.

**David Schneider** is a partner in Archer's **Real Estate Tax Appeal Group**. His primary practice is Pennsylvania property tax appeals where he has significant experience defending against taxing district reverse appeals state-wide. Please feel free to contact David at 215.246.3172 or [dschneider@archerlaw.com](mailto:dschneider@archerlaw.com) to discuss how spot appeals can impact your real estate taxes. He can help you review your assessment and evaluate your case. There is no fee for a preliminary analysis of your property tax assessment.

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