IN THE SUPREME COURT OF PENNSYLVANIA MIDDLE DISTRICT

VALLEY FORGE TOWERS : No. 771 MAL 2015

APARTMENTS N, LP; MORGAN
PROPERTIES ABRAMS RUN OWNER
LP; KBF ASSOCIATES, LP; GULPH
MILLS VILLAGE APARTMENTS LP; AND
THE LAFAYETTE AT VALLEY FORGE LP

Petition for Allowance of Appeal fromthe Order of the Commonwealth Court

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UPPER MERION AREA SCHOOL DISTRICT AND KEYSTONE REALTY ADVISORS, LLC

PETITION OF: VALLEY FORGE TOWERS APARTMENTS N, LP; MORGAN PROPERTIES ABRAMS RUN OWNER LP; KBF ASSOCIATES, LP

ORDER

PER CURIAM

AND NOW, this 26th day of April, 2016, the Petition for Allowance of Appeal is **GRANTED**. The issue, as stated by Petitioners, is:

[The School District] deliberately chose commercial properties, such as Petitioners', for selective assessment appeals, but did not appeal assessments of any single-family-home properties, although the latter are significantly underassessed. The Uniformity Clause of the Pennsylvania Constitution prohibits disuniformity in taxation. Is a school district's decision to appeal property assessment insulated from review because, *inter alia*, the school district has a statutory right to file appeals and can identify an economic reason for its appeals?