

**IN THE SUPREME COURT OF PENNSYLVANIA  
MIDDLE DISTRICT**

CIRCLE OF SEASONS CHARTER SCHOOL,	:	No. 172 MAL 2022
	:	
	:	
Respondent	:	Petition for Allowance of Appeal
	:	from the Order of the
	:	Commonwealth Court
v.	:	
	:	
	:	
NORTHWESTERN LEHIGH SCHOOL DISTRICT,	:	
	:	
	:	
Petitioner	:	

**ORDER**

**PER CURIAM**

**AND NOW**, this 28<sup>th</sup> day of September, 2022, the Petition for Allowance of Appeal is **GRANTED**. The issues, condensed and reformulated for clarity, are:

1. Did the Commonwealth Court err in reversing the trial court’s ruling that it had no jurisdiction to entertain the Circle of Seasons Charter School’s tax refund claims for tax years 2017 and 2018 because Circle of Seasons had failed to seek redesignation of those properties as nontaxable before the Lehigh County Board of Assessment Appeals before seeking refunds for those years, thus failing to exhaust its administrative remedies pursuant to Pa.R.C.P. 1028(a)(7)?
2. Did the Commonwealth Court err in directing a remand to the Lehigh County Board of Assessment Appeals for an appeal *nunc pro tunc* of the taxpayer’s taxable designation of two properties for tax years 2017 and 2018 on the basis of defective notice of the designation, when the taxpayer paid those levies, did not seek redesignation or refunds for 2017 and 2018 when it challenged its 2019 taxable designation before the Board, did not name the Board as a party to a claim relying upon a defective reassessment notice, and did not seek *nunc pro tunc* relief from the Commonwealth Court?