

RESOLUTION NO. 2022-22

A RESOLUTION OF THE BOROUGH OF WEST READING, BERKS COUNTY, PENNSYLVANIA AUTHORIZING THE BOROUGH TO INTERVENE IN THE APPEAL FROM THE DECISION OF THE BERKS COUNTY BOARD OF ASSESSMENT APPEALS FILED BY THE WYOMISSING AREA SCHOOL DISTRICT REGARDING THE PROPERTY LOCATED AT 400 SOUTH 7TH AVENUE, BOROUGH OF WEST READING, BERKS COUNTY, PENNSYLVANIA, PROPERTY ID NO. 93530605087674 OWNED BY THE MASONIC CENTER FOUNDATION.

The Borough of West Reading, Berks County, Pennsylvania (the "Borough") is a municipal corporation organized, operating, and governed by the Borough Code, 8 Pa.C.S. § 101, *et seq.*, as amended and supplemented.

The Masonic Center Foundation is the owner of the property located at 400 South 7th Avenue, West Reading, Berks County, Pennsylvania 19611-1431, Property ID No. 93530605087674 (the "Property").

The assessed value of the Property effective January 1, 2022 was \$6,894,000 which would generate tax revenue for the Borough in the amount of \$76,523.40.

The Masonic Center Foundation filed an Application for the Exemption of Real Estate (the "Exemption Application") with the Berks County Board of Assessment Appeals requesting real estate tax exemption for the Property.

On November 15, 2022, the Berks County Board of Assessment Appeals issued a Decision Notification granting the Exemption Application.

On December 8, 2022, the Wyomissing Area School District filed a Petition for Appeal from the Decision of the Berks County Board of Assessment Appeals (the "Assessment Appeal").

The Borough Council believes it is in the Borough's and the Borough's citizens' best interests to intervene in the Assessment Appeal to preserve the Borough's interests.

NOW THEREFORE, BE IT RESOLVED by the Borough Council of the Borough of West Reading, Berks County, Pennsylvania, as follows:

1. Daniel P. Becker, John E. Muir, Esquire and Kozloff Stoudt, Professional Corporation, Solicitors for the Borough, are authorized to intervene in the Assessment Appeal on behalf of the Borough.

2. The Borough further authorizes its Solicitors to file a Notice of Intervention to intervene in the Assessment Appeal and to take any and all additional actions that the Solicitors believe are necessary in challenging the decision by the Assessment Office in holding that the subject property is tax exempt, including, retaining a professional financial consultant and / or appraisal services of a qualified appraiser or other professional consultant to perform services for

the Borough, including inspection of the Property, assembly of and review of the necessary data to determine the value of the Property, preparation of an appraisal report, the review of financial records of the property owner to oppose its claimed tax exemption, and attendance at pre-trial status conferences and trial, if necessary.

3. This Resolution shall become effective and be in force immediately.

DULY ADOPTED this 20th day of December, 2022, by the Borough Council of the Borough of West Reading, Berks County, Pennsylvania, in lawful session duly assembled.

BOROUGH OF WEST READING

By: 
Ryan Lineaweaver, Council President

Attest: 
Cynthia Madeira, Borough Secretary

Examined and approved this 20th day of December, 2022.


Samantha F. Kaag, Mayor

Supreme Court of Pennsylvania

Court of Common Pleas Civil Cover Sheet

BERKS

County

For Prothonotary Use Only:

Docket No:

TIME STAMP

The information collected on this form is used solely for court administration purposes. This form does not supplement or replace the filing and service of pleadings or other papers as required by law or rules of court.

Commencement of Action:

- ☐ Complaint ☐ Writ of Summons ☒ Petition
☐ Transfer from Another Jurisdiction ☐ Declaration of Taking

Lead Plaintiff's Name:

WYOMISSING AREA SCHOOL DISTRICT

Lead Defendant's Name:

BERKS COUNTY BOARD OF ASSESSMENT APPEALS

Are money damages requested? ☐ Yes ☒ No

Dollar Amount Requested: ☐ within arbitration limits
(check one) ☐ outside arbitration limits

Is this a Class Action Suit? ☐ Yes ☒ No

Is this an MDJ Appeal? ☐ Yes ☒ No

Name of Plaintiff/Appellant's Attorney: Kay Mercein Mann, Kegel Kelin Litts & Lord, LLP

☐ Check here if you have no attorney (are a Self-Represented [Pro Se] Litigant)

Nature of the Case: Place an "X" to the left of the ONE case category that most accurately describes your **PRIMARY CASE**. If you are making more than one type of claim, check the one that you consider most important.

TORT (do not include Mass Tort)

- ☐ Intentional
☐ Malicious Prosecution
☐ Motor Vehicle
☐ Nuisance
☐ Premises Liability
☐ Product Liability (does not include mass tort)
☐ Slander/Libel/ Defamation
☐ Other:

CONTRACT (do not include Judgments)

- ☐ Buyer Plaintiff
☐ Debt Collection: Credit Card
☐ Debt Collection: Other

☐ Employment Dispute:
Discrimination
☐ Employment Dispute: Other

☐ Other:

CIVIL APPEALS

- Administrative Agencies
☒ Board of Assessment
☐ Board of Elections
☐ Dept. of Transportation
☐ Statutory Appeal: Other

- ☐ Zoning Board
☐ Other:

MASS TORT

- ☐ Asbestos
☐ Tobacco
☐ Toxic Tort - DES
☐ Toxic Tort - Implant
☐ Toxic Waste
☐ Other:

REAL PROPERTY

- ☐ Ejectment
☐ Eminent Domain/Condemnation
☐ Ground Rent
☐ Landlord/Tenant Dispute
☐ Mortgage Foreclosure: Residential
☐ Mortgage Foreclosure: Commercial
☐ Partition
☐ Quiet Title
☐ Other:

MISCELLANEOUS

- ☐ Common Law/Statutory Arbitration
☐ Declaratory Judgment
☐ Mandamus
☐ Non-Domestic Relations
Restraining Order
☐ Quo Warranto
☐ Replevin
☐ Other:

PROFESSIONAL LIABILITY

- ☐ Dental
☐ Legal
☐ Medical
☐ Other Professional:

Kegel Kelin Litts & Lord LLP
By: Kay Mercein Mann, Esq.
Attorney I.D. #70927
mann@kkl.law
24 North Lime Street
Lancaster, PA 17602
(717) 392-1100

**IN THE COMMONWEALTH COURT OF PENNSYLVANIA
COURT OF COMMON PLEAS BERKS COUNTY**

WYOMISSING AREA SCHOOL DISTRICT, Petitioner	:	
	:	
v.	:	No.
	:	
BERKS COUNTY BOARD OF ASSESSMENT APPEALS, Respondent	:	
	:	
and	:	
	:	
MASONIC CENTER FOUND, Respondent	:	

**Re: Property Location 400 S. 7th AV
UPI: 93530605087674**

**PETITION FOR APPEAL FROM THE DECISION OF THE
BERKS COUNTY BOARD OF ASSESSMENT APPEALS**

Appellant Wyomissing Area School District (the “**School District**”), by and through its counsel Kegel Kelin Litts & Lord, LLP, petitions this Court for review of the decision of the Berks County Board of Assessment Appeals concerning UPI 93530605087674 and in support thereof states as follows:

1. The School District is a Pennsylvania public school district with an address of 630 Evans Avenue, Reading, Pennsylvania 19610.

2. Respondent is the Berks County Board of Assessment Appeals (the "**Board**"), whose address is 633 Court Street #3, Reading, Pennsylvania 19601-4320.

3. The subject property, Masonic Center Found, 400 S. 7th Ave Reading, PA 19611-1431 (the "**Property**"), is located within the School District.

4. The Masonic Center Found appealed to the Berks Board of Assessment Appeals for a tax exemption from its previously taxable assessed value of \$6,894,000.

5. A hearing regarding the Mason Center's appeal was subsequently held. On November 15, 2022, the Board issued a Decision Notification granting the exemption and reducing the assessment to \$0.00.

6. A true and correct copy of the Board's Appeal Decision Notification is attached hereto at Exhibit "A," and is incorporated herein by reference.

7. A party seeking a tax exemption has the affirmative burden to prove it is entitled to tax exemption. *Four Freedoms House of Philadelphia, Inc. v. Philadelphia*, 279 A.2d 155 (Pa. 1971).

8. For a property to be entitled to a tax exemption, the owner must demonstrate that the Property is entitled to a tax exemption under both the Pennsylvania Constitution, Article VIII §2(a)(5), and the Institutions of Purely Public Charity Act ("Act 55"), 10 P.S. §§ 371-385.

9. The Property does not qualify for a tax exemption under the Pennsylvania Constitution and Pennsylvania statutory law.

8. The School District is aggrieved by the Board's decision.

9. This Court has jurisdiction over this matter pursuant to the Consolidated County Assessment Law, 53 Pa. C.S. § 8854.

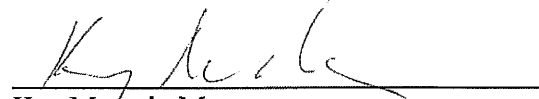
WHEREFORE, the Wyomissing Area School District respectfully requests that this Court overturn the Board's assessment decision for the Property, and enter a new assessment based on the evidence at trial.

Respectfully Submitted,

KEGEL KELIN LITTS & LORD LLP

Date Dec 5, 2022

By:



Kay Mercein Mann

Attorney I.D. No. 70927

Benjamin L. Pratt

Attorney I.D. No 68388

24 North Lime Street

Lancaster PA 17602

(717) 392-1100

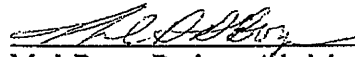
mann@kkll.law

Counsel for Wyomissing Area School District

VERIFICATION

I, Mark Boyer, verify that I am authorized on behalf of the Wyomissing Area School District to make this verification and that the facts set forth in the foregoing Petition of Appeal from Decision of the Berks County Board of Assessment Appeals are true and correct to the best of my knowledge, information, and belief. I understand that the statements made herein are subject to the penalties of 18 Pa. C.S.A. § 4904, relating to unsworn falsification to authorities.

Dated: December 7, 2022


Mark Boyer, Business Administrator
Wyomissing Area School District

CERTIFICATE OF SERVICE

The undersigned hereby certifies that a true and correct copy of the foregoing PETITION FOR APPEAL FROM THE DECISION OF THE BERKS COUNTY BOARD OF ASSESSMENT APPEALS was served this day of December 2022, by certified mail, return receipt requested, upon the following persons:

Edwin L. Stock, Esq.
Rick Stock Law
50 North 5th Street, Fourth Floor
Reading, PA 19601

Solicitor for Berks County Assessment Office


Daniel P. Becker, Esq.
Kozloff Stoudt Attorneys
2640 Westview Drive
Wyomissing, PA 19610

Solicitor for West Reading Borough

Masonic Center Found
400 S. 7th Ave
West Reading, PA 19611-1431

Christine M. Sadler, Esq.
Solicitor's Office
633 Court Street, 13th Floor Services Center
Reading, PA 19601

Solicitor for the County



Kay Mercein Mann, Esq.

Certificate of Compliance

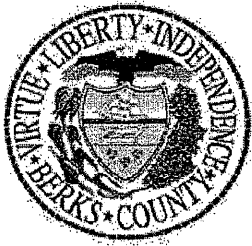
I certify that this filing complies with the provisions of the *Public Access Policy of the Unified Judicial Systems of Pennsylvania: Case Records of the Appellate and Trial Courts* that require filing confidential information and documents differently than non-confidential information and documents.

Docket No.

	
Signature of Attorney or Pro Se Litigant	Kay Mercein Mann
70927	717-392-1100
Attorney Number (If Applicable)	Telephone
24 North Lime Street	
Address	
Lancaster, PA 17602	
City/State/Zip Code	
mann@kkl.law	
Email Address	

Note: Parties and attorneys of record in a case will have access to this confidential information form. Confidentiality of this information must be maintained.

EXHIBIT A



Berks County Assessment Office
633 Court Street, 3rd Floor
Reading, Pa 19601-4320
610-478-6262
www.co.berks.pa.us/dept/assessment

FINAL NOTICE EXEMPTION APPEAL

***** THIS IS NOT A TAX BILL*****

Date Mailed: November 15, 2022

Berks County Predetermined Ratio – 100%

EXPLANATION: Board of Assessment Appeals has set your 2022 County Assessment.

COUNTY EFFECTIVE DATE: 01-JAN-2023

MUNICIPAL EFFECTIVE DATE: 01-JAN-2023

SCHOOL EFFECTIVE DATE: 01-JUL-2023

TYPE OF CHANGE: HEARING VALUE CHANGE -

ASSESSMENT VALUE

PREVIOUS TAXABLE ASSESSED VALUE

6,894,000

NEW TAXABLE ASSESSED VALUE

0

Clean & Green #:

Prop. Loc.: 400 S 7TH AV

Municipality: 93-WEST READING BOROUGH

UPI: 93530605087674

Class: Exempt

1. This decision may be appealed to the Court of Common Pleas within 30 days of the mailing date of the decision in accordance with law and local rules.
2. The appellant must provide each taxing district within which the property lies a copy of the appeal in accordance with law and local rules. A list of the names and addresses of taxing districts within the county may be found on the county's publicly accessible Internet website or may be requested in print.
3. The Board of Assessment Appeals cannot provide advice on filing an appeal to court. You may wish to consult with an attorney when considering an appeal.

Berks County Assessment Office
633 Court Street, 3rd Floor
Reading, PA 19601-4320

93530605087674

MASONIC CENTER FOUND

400 S 7TH AVE
WEST READING PA 19611-1431