

## MOBILE HOMES ARE REAL ESTATE

Joseph C. Bright • 215.665.2053 • [jbright@cozen.com](mailto:jbright@cozen.com)

In two cases, a panel of the Commonwealth Court held that mobile homes were taxable as real estate for real estate tax purposes. *Lazor v. Board of Assessment Appeals*, No. 2372 D.C. 2008 (Pa. Cmwlth., Dec. 15, 2009); *Gelormino v. Board of Assessment Appeals*, No. 2371 C.D. 2008 (Pa. Cmwlth., Dec. 15, 2009). The pertinent assessment statute imposed real estate taxes on mobile homes *permanently attached* to the land or connected to utility facilities. 72 P.S. § 5453.201(a). The court stated that whether a mobile home is permanently attached is a matter of intent, measured by the particular

circumstances, not simply by statements of the owners, citing *In re Real Estate of Sandy Creek Township*, 184 A.2d 127 (Pa. Super. 1962). The court stated that the physical improvements made to the homes — such as a concrete pad, roof or awning attached to the mobile home, landscaping and some utility connections — evidenced that the mobile homes were intended to be permanently attached. While it is possible that the home might be moved at some subsequent date, it was nonetheless taxable as real estate for the tax year in question.

## YOUTH ACTIVITY CENTER QUALIFIES AS A PLACE OF REGULAR RELIGIOUS WORSHIP

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In an unreported decision, a panel of the Commonwealth Court concluded that a portion of a building used for a youth activity center was entitled to an exemption as a place of regularly stated religious worship. *Appeal of Unionville Presbyterian Church*, No. 019 C.D. 2009 (Pa. Cmwlth. Dec. 11, 2009) (unreported).

The trial court denied an exemption for the youth activity center on the grounds that in prior decisions the Commonwealth Court

incorrectly interpreted prior Pennsylvania Supreme Court precedent to permit an exemption for a religious teaching facility. After a lengthy review of decisions of the Commonwealth Court and the Supreme Court, the panel concluded that the Commonwealth Court had not held that teaching, by itself, qualified for exemption as a place of worship. However, if the predominant purpose of the space was religious worship, the property could qualify, even though other activities, such as teaching, were conducted on the premises.