

# Pennsylvania Court Enforces Sham Assessment

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Joseph Bright, a member of Cozen O'Connor's Tax Practice Group, discusses the *Lerner* case in which the Pennsylvania Supreme Court upheld a fraudulent assessment intended to coerce the taxpayer into supplying information in *Bloomberg BNA*. Joe says, "A sharply divided Pennsylvania Supreme Court held that the City of Philadelphia could collect on an assessment that the city admitted was not based on factual evidence, but rather on a figure made up to scare the taxpayer into complying with requests for tax information." A majority opinion for four justices was filed together with two dissenting opinions for three justices. Joe adds that, "Although the city prevailed, the language by the dissents was stinging as to the city's collection procedures."

For additional information, [click here](#).



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