

IN THE COURT OF COMMON PLEAS OF MONTGOMERY COUNTY, PA
CIVIL ACTION - LAW

NORTH PENN SCHOOL DISTRICT	:	NO. 2024-27269
	:	
	:	
	:	TAX ASSESSMENT APPEAL
v.	:	
	:	
MONTGOMERY COUNTY BOARD OF	:	
ASSESSMENT APPEALS	:	PARCEL NO. 56-00-08599-00-3

ORDER

AND NOW, this _____ day of _____ 2026, it is hereby ORDERED and DECREED that the terms and conditions of the attached Stipulation to Settle are accepted, adopted and incorporated herein, as terms and conditions of a binding Court Order.

IT IS FURTHER Ordered and Decreed that the Montgomery County Board of Assessment Appeals shall make the appropriate increases in assessments as agreed to in the attached Stipulation to Settle, that the taxpayer shall remit payments described in the attached Stipulation to Settle, and that the Prothonotary shall mark the above-captioned action "Settled, Discontinued and Ended."

BY THE COURT:

J.

Copies of the above Order mailed on _____ to:
Alexander M. Glassman, Esquire
Lauren A. Gallagher, Esquire
Samantha Magee, Esquire
Brian O. Phillips, Esquire
Nicole Plank, Esquire
David Comer, Esquire
Court Administration – Civil

Judicial Secretary

Clarke Gallagher Barbiero Amuso & Glassman Law

BY: Alexander M. Glassman, Esquire

Attorney I.D. No. 314530

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215.633.1890

Attorney for North Penn School District

NORTH PENN SCHOOL DISTRICT	:	NO. 2024-27269
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	:	TAX ASSESSMENT APPEAL
v.	:	
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MONTGOMERY COUNTY BOARD OF	:	
ASSESSMENT APPEALS	:	PARCEL NO. 56-00-08599-00-3
	:	986 Sumneytown Pike

SETTLEMENT STIPULATION

Parties

1. Appellant is the North Penn School District (“NPSD”).
2. Appellees are Montgomery County Board of Assessment Appeals (“Board”), Upper Gwynedd Township (“Township”), Montgomery County (“County”) and 986 Sumneytown Realty LLC (“Former Owner”).
3. Intervenors are John M. Coughlin & Amy G. Coughlin (“Current Owners”).

Property

4. The Property, which consists of approximately 84,628 square feet is located at 986 Sumneytown Pike, within the Township of Upper Gwynedd, and is further identified as Tax Parcel No. 56-00-08599-00-3 (“Property”).
5. The Property’s current assessment is 240,270.
6. On or about October 17, 2025, Former Owner sold the Property to the Current Owners.

Appeal

7. In 2024, the District filed an assessment appeal with the Board of Assessment Appeals challenging the Property’s assessment of 240,270 for the taxable year beginning January 1, 2025.

8. On October 30, 2024, after conducting a hearing on the Appeal, the Board issued a “Notice of No Change in Assessment” determination.
9. On November 26, 2024, the District appealed to this Court from the Board’s “Notice of No Change in Assessment” determination seeking an increase in assessment.

Settlement Terms

10. Based upon the risks and costs of litigation, the parties have decided it is in their best interests to settle this matter based upon the terms and conditions set forth in this Stipulation.
11. Accordingly, the parties, intending to be legally bound, and to bind their respective clients, agree to the following settlement terms:

2025 Assessment: Effective January 1, 2025, for County and Township tax years and July 1, 2025, for the School District tax year, the assessment on the Property shall be **increased** from its assessment of 240,270 to 493,500. Applying the County’s 2025 common level ratio of .329, this assessment results in an indicated market value of \$1,500,000.

2026 Assessment: Effective January 1, 2026, for County and Township tax years and July 1, 2026, for the School District tax year, the assessment on the Property shall be **increased** from its assessment of 240,270 to 380,660. Applying the County’s 2026 common level ratio of .3076, this assessment results in an indicated market value of \$1,237,500.

2027 Assessment: Effective January 1, 2027, for County and Township tax years and July 1, 2027, for the School District tax year, the assessment on the Property shall be **increased** from its assessment of 240,270 to 368,780. Applying the County’s 2027 common level ratio of .298, this assessment results in an indicated market value of \$1,237,500.

12. The Property’s assessment shall remain at 368,780 for each subsequent tax year after 2027, and tax bills will be issued in accordance with this assessment, until a change as otherwise permitted by Pennsylvania law has been made.

13. Based upon the assessments established in this Stipulation, the Former Owner & Current Owners owe the taxing authorities the following overpayment amounts.

NORTH PENN SCHOOL DISTRICT

Tax Year	Old Assessment	New Assessment	Increase	Millage Rate	Amounts Owing
2025-2026	240,270	493,500	253,230	.032204	\$8,155.02
2026-2027	240,270	380,660	140,390	.033328	\$4,678.92
Total	\$12,833.94				

MONTGOMERY COUNTY

Tax Year	Old Assessment	New Assessment	Increase	Millage Rate	Amounts Owing
2025	240,270	493,500	253,230	.005252	\$1,329.26
2026	240,270	380,660	140,390	.005462	\$766.81
Total	\$2,096.07				

MONTGOMERY COUNTY COMMUNITY COLLEGE (MCCC)

Tax Year	Old Assessment	New Assessment	Increase	Millage Rate	Amounts Owing
2025	240,270	493,500	253,230	.00039	\$98.76
2026	240,270	380,660	140,390	.00049	\$68.79
Total	\$167.55				

UPPER GWYNEDD TOWNSHIP

Tax Year	Old Assessment	New Assessment	Increase	Millage Rate	Amounts Owing
2025	240,270	493,500	253,230	.002041	\$516.84
2026	240,270	380,660	140,390	.002671	\$374.98
Total	\$891.82				

14. These calculations are subject to verification by the tax collector and/or treasurers of each taxing authority.
15. Upon entry of this Settlement Stipulation as an Order by the Court, Counsel for NPSD will withdraw the outstanding 2027 assessment appeal for the Property filed with the Board.

16. That, based on the increase in assessments established by this Stipulation and Order of Settlement, all counsel agree that the Taxing Authorities are entitled to receive underpayments from the Taxpayer.
17. The Parties hereto agree that upon approval of the Settlement Stipulation by the Court, Montgomery County, Montgomery County Community College and Upper Gwynedd Township shall issue tax bills to Former Owner and Current Owner for the respective underpayments of taxes for tax years 2025 and 2026 within sixty (60) days of the Court's approval of this Settlement Stipulation. Said tax bills shall be issued with new discount, flat/face and penalty periods within which to pay the tax underpayments due and owing.

The parties recognize and agree that the Former Owner is liable for 79.2% of the County, MCCC and Township underpayments for Tax Year 2025 based on ownership of the Property between January 1, 2025, and October 16, 2025. Former Owner is further liable for 29.6% of the School District underpayments for Tax Year 2025 based on ownership of the Property between July 1, 2025, and October 16, 2025.

The parties further recognize and agree that the Current Owner is liable for the remaining 20.8% of the County, MCCC and Township underpayments for Tax Year 2025 based on ownership of the Property between October 17, 2025, and December 31, 2025. Current Owner is further liable for the remaining 70.4% of the School District underpayments for Tax Year 2025 based on ownership of the Property between October 17, 2025, and June 30, 2026.

Finally, the parties recognize and agree that the Current Owner is liable for the full balance of the underpayments for County, MCCC, and Township underpayments for Tax Year 2026, and the full balance of underpayments for School District underpayments for Tax Year 2026-2027.

As a result, the underpayments for School District Tax Year 2025-26 and County, MCCC and Township Tax Year 2025 are subject to allocation between the Former Owner and the Current Owner based upon the change of ownership that occurred on or about October 17, 2025, at the below rounded allocation percentages.

In the event the School District Tax Year 2025-26 and/or the County, MCCC and Township Tax Year 2025 tax payments were made during the 2% discount period or penalty period, the resulting change in the applicable face value underpayment calculation shall also be split between the Former Property Owner and the Current Property Owner at the below rounded allocation percentages.

2025-26 School District Tax Year Allocation Percentages:

29.6% Former Owner, 986 Sumneytown Realty LLC

70.4% Current Owners, John M. Coughlin & Amy G. Coughlin

2025 County, MCCC and Township Tax Year Allocation Percentages:

79.2% Former Owner, 986 Sumneytown Realty LLC

20.8% Current Owners, John M. Coughlin & Amy G. Coughlin

After application of the appropriate underpayments to the Former Owner and the Current Owner and the application of the above allocation percentages to the underpayments in the tax years in which there are to be a split of any underpayments between them, the resulting underpayments shall be paid as follows, unless adjusted in accordance with this Stipulation:

Balance of Underpayments at Face Values:

To Former Owner 986 Sumneytown Realty LLC:

2025-26	School District Allocated Balance	\$2,413.89
2025	County Allocated Balance	\$1,052.77
2025	MCCC Allocated Balance	\$78.22
2025	Township Allocated Balance	\$409.34

To Current Owners John M. Coughlin & Amy G. Coughlin:

2025-26	School District Allocated Balance	\$5,741.13
2025	County Allocated Balance	\$276.49
2025	MCCC Allocated Balance	\$20.54
2025	Township Allocated Balance	\$107.50
2026-2027	School District Balance	\$4,678.92
2026	County Balance	\$766.81
2026	MCCC Balance	\$68.79
2026	Township Balance	\$374.98
Total School District Balance		\$10,420.05
Total County Balance		\$1,043.30
Total MCCC Balance		\$89.33
Total Township Balance		\$482.48

The taxing authorities shall send such invoices to the following addresses as set forth below, with copies of the invoices for the Current Owners also being supplied to the Former Owner:

To Former Owner 986 Sumneytown Realty LLC:

Payable to: 986 Sumneytown Realty LLC

Forward to: 2504 Crestline Drive, Lansdale, PA 19446

To Current Owners John M. Coughlin & Amy G. Coughlin:

Payable to: John M. Coughlin & Amy G. Coughlin

Forward to: 986 Sumneytown Pike, Lansdale, PA 19446

18. That upon Court approval of this Stipulation and Order of Settlement, the Taxing Authorities shall forward bills to the Former Owner and Current Owner for the amount of underpayments as set forth in this Stipulation.
19. Should the bills forwarded to Former Owner in the amounts as specified in this Stipulation and as verified by the tax collector and/or treasurers of each taxing authority remain unpaid for at least one (1) year from entry of this Stipulation as an Order, said amounts shall become a judgement and lien against the Property and for the respective Taxing Authorities, pursuant to the Local Tax Collection Law, 72 P.S. §5511.1 through 5511.42.
20. This Stipulation contains the statement of each and every term and provision agreed to by all parties. No other promises, representations or other inducements, oral or written, have been made to any of the other parties in exchange for this Stipulation.
21. The attorneys entering into this Stipulation represent that they and their clients have full authority to enter into this Stipulation and they have been authorized by their clients to enter into this Stipulation.
22. This Stipulation may be executed in one or more counterparts and by facsimile or electronic mail, each of which shall be deemed an original and all of which when taken together shall constitute a single agreement.
23. Each party shall bear its own costs as incurred.
24. This Stipulation shall be binding upon, and inures to the benefit of the undersigned, their clients, successors, grantees, heirs and assigns.

[Signatures on Next Page]

President of the North Penn School District

SAMANTHA MAGEE, ESQUIRE

Attorney for Montgomery County
Board of Assessment Appeals

LAUREN A. GALLAGHER, ESQUIRE

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DAVID COMER, ESQUIRE

Attorney for John M. & Amy G. Coughlin