



Paul R. Morcom

Member • Lead, State and Local Tax

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Services and sector groups

- State and Local Tax

Paul represents clients in state and local tax litigation, drawing on more than 23 years of experience across government, corporate, and private practice. He advises clients in state and local tax disputes, focusing on substantially reducing assessed tax liabilities and obtaining significant tax overpayment refunds.

As the chair of the firm's State and Local Tax (SALT) Group, Paul focuses his practice on sales, use, corporate net income, personal income, PURTA, business privilege, amusement, and realty transfer tax.

Highlights of his experience include:

- Successfully obtaining sales and use tax relief for clients on issues including those related to public utility, manufacturing, computer services, realty, and building machinery and equipment.
- Negotiating favorable settlements regarding corporate net income and franchise tax issues for clients.
- Helping clients obtain significant tax savings through property tax assessment reductions before county boards and courts of common pleas.
- Receiving tax-exempt status for charitable institutions for both property tax and sales and use tax.
- Successfully handling a local township business privilege tax assessment and reducing the total liability from \$90,000,000 to \$0 at the Court of Common Pleas.
- Successfully arguing a local amusement tax ordinance was incorrectly enacted at the Court of Common Pleas.

Additionally, Paul handles real estate tax assessment appeals throughout Pennsylvania's 67 counties. He is considered an industry thought leader in Pennsylvania assessment law, as he co-authors the leading treatise, "Assessment Law and Procedure in Pennsylvania," and speaks and writes regularly on Pennsylvania assessment law topics.

Representative experience

- Center City Philadelphia hotel: Negotiated a \$20,234,600 assessed value reduction, saving the client \$283,243 in real estate taxes per year.
- Berks County church: Obtained exempt real estate tax status for a church property.
- Out-of-state services company: Reduced a Pennsylvania sales and use tax assessment by \$110,000.
- Railroad PURTA tax issues: Resolved 20 years of Pennsylvania PURTA tax issues for a railroad at both the state and local levels.
- Nonprofit hospital system: Drafted and negotiated PILOT agreements for a large nonprofit hospital system in multiple taxing jurisdictions throughout Pennsylvania.
- Blair County industrial property: Negotiated an \$84,609,800 assessed value reduction, saving the company \$1,100,000 in property taxes per year.
- Downtown Philadelphia retail store: Negotiated an \$85,862,500 assessed value reduction, saving the company \$1,150,000 in property taxes per year.
- Montgomery County nursing home: Negotiated exempt status for two nursing home properties, resulting in \$981,000 in real estate tax refunds and \$337,400 in annual tax savings going forward.
- Small PA Construction Company: Received over \$1,600,000 in Pennsylvania and Allegheny County sales and use tax refunds for a five-year period.

Education

- King's College, business administration, *cum laude*
- Widener University School of Law, J.D.

Admissions

- Pennsylvania

Recognition

- Property Tax Article of the Year Award, Institute for Professionals in Taxation, 2019

Professional and community involvement

- Pennsylvania Bar Association, Tax Law Section, past chair
- Institute for Professionals in Taxation (IPT)
- Tax Executive Institute (TEI)
- Paxtang Lions Club, past-president, former secretary, and vice-president