

# In the Zone

with Rob Gundlach

Fall 2024

## Chairman's Message

I hope everyone is enjoying the fall season and all the activities that come with it.

I had the chance to see quite a few of you at events in recent months. If we missed you, I hope we get a chance to connect sometime over the holidays.

This issue of the newsletter includes a few doses of good news — when the courts occasionally make it easier for us to do business. And of course some of the court decisions are worth reading as words of warning for what to avoid. Personally, I enjoy reading more about the wins.

There are also two guest articles on tax issues from Bob Flood of LC Advisor and Jim Dougherty of Cost Seg America, along with an excellent PowerPoint from Fred Ebert of Ebert Engineering. I invited Fred to join me as a member of the faculty for the Land Use Institute seminar. I served as the course planner and Fred presented on sewage facilities planning for new developments in Pennsylvania.

If there's anything you would like to see in a future issue of the newsletter, please reach out to me directly.

Stay well,

Rob Gundlach

---

## Alerts

### **Court Limits Zoning Authority Under the Pending Ordinance Doctrine**

By Rob Gundlach

When can a municipality enforce a new zoning ordinance? And what happens to a developer's application that is filed just hours before a new law takes effect? In this case, the property owner prevailed.

[Read More](#)

### **Municipalities Must Act in Good Faith, Court Rules**

By Rob Gundlach

A townhome developer's success in a recent appeal reinforces the principle that municipalities and zoning officials must engage with developers in good faith in their consideration of pending land use applications.

[Read More](#)

### **Appellate Court Rejects Height Variance for Concrete Plant**

By Daniel Lyons

Rejecting the plans for a concrete plant, the Commonwealth Court ruling reinforces the strict standards for granting variances under Pennsylvania's Municipalities Planning Code and the importance of establishing a record addressing each and every requirement.

[Read More](#)

### **No Special Exception Needed for Retail in Industrial Zone, Court Finds**

By Robert Kravets

Retail sales may be permitted as a matter of right under local zoning laws when they are accessory to manufacturing activities.

[Read More](#)

### **PA Supreme Court: Zoning Officers Can Issue Use Permits Even With Violations**

By Jack Auteri

Zoning officers are not responsible for ensuring full compliance with the entire development process at the permit stage.

[Read More](#)

### **Understanding Realty Transfer Tax on Long-Term Leases in Pennsylvania**

By Zachary W. Berger

If your lease includes options that could extend the term beyond 30 years, it's important to ensure that renewal options are based on fair market value at the time of renewal.

[Read More](#)

---

## Resources

### **Unlocking the Power of Cost Segregation: A Critical Tax Strategy**

By Jim Dougherty, Founder, Cost Seg America

For real estate investors, having a strategic tax plan can be the key to turning steady growth into exponential success. Cost segregation is one of the most effective IRS-approved strategies for doing this.

[Read More](#)

### **Federal Estate and Gift Tax Exemption Sunsets on January 1, 2026**

By Bob Flood, Principal, LC Advisor

Owners of real estate and other high-value assets face a narrowing window to plan. Taking steps now with strategic tax planning could result in significant savings for heirs.

[Read More](#)



### **Land Use Institute Seminar**

Rob Gundlach was course planner for this year's Land Use Institute, a seminar produced by the Pennsylvania Bar Institute. Rob invited Fred Ebert, P.E., the President of Ebert Engineering, to present on the process for obtaining planning module approval for new development projects in Pennsylvania. View Fred's

PowerPoint [here](#). For more info about securing planning module approval for your project, contact Rob Gundlach at 215.918.3636 or rgundlach@foxrothschild.com.

## Events

### **Connecting at ICSC!**

The Fox team headed to [ICSC in Atlantic City, NJ](#), this past summer, connecting with clients and new faces. Fox hosted a casual reception at The Lobby Bar on the first evening. During the conference, the firm had a booth with complimentary iced coffee so that old and new friends could recharge and reach out. Pictured at left is Rob Gundlach, Co-Chair of Fox's Real Estate Department and Co-Chair of the firm's Zoning & Land Use Practice



Group with mortgage broker Rick Lechtman, the Managing Director of Marcus & Millichap, at the first night reception.



### A September SIOR Summit

Fox sponsored SIOR Philadelphia's **Office & Industrial Property Summit** on September 23 and 24 at the popular SteelStacks campus in Bethlehem, PA. Several industry professionals attended the summit, and Fox had the opportunity to connect with attendees during the sponsored networking breakfast. Rob Gundlach and Robert Kravets attended the event.

---

If you have questions or want information about how to best prosecute zoning and land use appeals, or if you are looking for assistance with your next real estate transaction, please contact **Rob Gundlach** at **215.918.3636** or **[rgundlach@foxrothschild.com](mailto:rgundlach@foxrothschild.com)**.

---

### Local Presence — Your Law Firm in the Community With the Connections

PA - BLUE BELL | EXTON | PHILADELPHIA | WARRINGTON  
NJ - ATLANTIC CITY | MORRISTOWN | PRINCETON

[www.foxrothschild.com](http://www.foxrothschild.com)



[UNSUBSCRIBE](#) | [MANAGE PREFERENCES](#)

COPYRIGHT © 2024 FOX ROTHSCHILD LLP. FOX ROTHSCHILD LLP IS A PENNSYLVANIA LIMITED LIABILITY PARTNERSHIP. THE MATERIAL CONTAINED IN THIS DOCUMENT HAS BEEN AUTHORED OR GATHERED BY FOX ROTHSCHILD FOR INFORMATIONAL PURPOSES ONLY. THIS DOCUMENT IS NOT INTENDED TO BE AND IS NOT CONSIDERED TO BE LEGAL ADVICE. TRANSMISSION OF THIS DOCUMENT IS NOT INTENDED TO CREATE, AND RECEIPT DOES NOT ESTABLISH, AN ATTORNEY-CLIENT RELATIONSHIP. LEGAL ADVICE OF ANY NATURE SHOULD BE SOUGHT FROM LEGAL COUNSEL.

ATTORNEY ADVERTISING

[VIEW OUR PRIVACY NOTICE](#)

CALIFORNIA NEVADA  
COLORADO NEW JERSEY  
DELAWARE NEW YORK  
DISTRICT OF COLUMBIA NORTH CAROLINA  
FLORIDA OKLAHOMA  
GEORGIA PENNSYLVANIA  
ILLINOIS SOUTH CAROLINA  
MASSACHUSETTS TEXAS  
MINNESOTA WASHINGTON  
MISSOURI