RESOLUTION IN OPPOSITION TO LEGISLATION WHICH RESTRICTS THE APPEALS OF PROPERTY ASSESSMENTS INITIATED BY LOCAL TAXING AUTHORITIES BY THE BOARD OF DIRECTORS OF THE TREDYFFRIN/EASTTOWN SCHOOL DISTRICT NOVEMBER 16, 2015

#11-16-15-2

WHEREAS, school districts across Pennsylvania have experienced declining property tax revenues from assessment appeals; and

WHEREAS, over the past six years, the total cumulative property tax revenue lost from property assessment appeals by the Tredyffin-Easttown School District is approximately \$19 million, representing over 15% of its annual budget; and

WHEREAS, the Tredyffin-Easttown School District opposes any legislation that would restrict local school district authority to appeal property assessments; and

WHEREAS, the tax burden assumed by under-assessed properties will be unfairly distributed to other property owners; and

WHEREAS, legislation that maintains the right of property owners to file assessment appeals while limiting the right of a school district to initiate reverse appeals when properties appear under-assessed would be unequitable.

NOW, THEREFORE BE IT RESOLVED, that the Tredyffrin/Easttown School District opposes legislation that restricts the appeals of property assessments initiated by local taxing authorities in order to maintain the taxing authority of school districts based on existing assessments to support educational programs through a fair assessment system that enables districts to ensure an equitable collection of tax revenues.

Adopted this 16 th day of November, 2015.	
Signed,	
School Board President	Board Secretary (Seal)