

# **Bond Case Briefs**

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## **TAX - PENNSYLVANIA**

### **Reading Housing Authority v. Board of Assessment Appeals of Berks County**

**Commonwealth Court of Pennsylvania - November 12, 2014 - A.3d - 2014 WL 5839919**

The Court of Common Pleas of Berks County held that the subject property, an apartment building owned by the Reading Housing Authority (RHA), which houses a mix of 20% low-income and 80% market-rate tenants, was immune from real estate tax. The Board of Assessment Appeals of Berks County appealed.

The Commonwealth Court affirmed, holding that the RHA, which undertook the mixed-use project at issue pursuant to Section 10.1 of the Housing Authorities Law, was using the property for an essential public and governmental purpose such that it is not taxable.