

**IN THE SUPREME COURT OF PENNSYLVANIA  
MIDDLE DISTRICT**

COUNTY OF NORTHUMBERLAND,	:	No. 17 MAL 2023
	:	
Respondent	:	
	:	Petition for Allowance of Appeal
v.	:	from the Order of the
	:	Commonwealth Court
	:	
	:	
TOWNSHIP OF COAL,	:	
	:	
Petitioner	:	

**ORDER**

**PER CURIAM**

**AND NOW**, this 2<sup>nd</sup> day of May, 2023, the Petition for Allowance of Appeal is **GRANTED, LIMITED TO** the issues set forth below. Allocatur is **DENIED** as to all remaining issues. The issues, rephrased for clarity, are:

- (1) Is compliance with the Refund Act’s unambiguous, statutorily-dictated procedures both mandatory and the exclusive means of pursuing refunds of allegedly “excessive fees” charged by political subdivisions, or can refunds be obtained by a claimant’s employing alternative “procedures” not legislatively authorized by the General Assembly?
- (2) Did the Commonwealth Court’s unreported decision below implicitly “overrule” case law holding the Refund Act’s statutory procedures are mandatory and should be “narrowly construed,” *see Stranahan v. County of Mercer*, 697 A.2d 1049, 1053 (Pa. Cmwlth. 1997), and create alternative procedures which were previously unavailable under the Refund Act?