

A RESOLUTION OF THE BOARD OF SCHOOL DIRECTORS OF THE WILLIAMS VALLEY SCHOOL DISTRICT, AMENDING AND UPDATING A PRIOR RESOLUTION AUTHORIZING THE PAYMENT OF REAL ESTATE TAXES IN INSTALLMENTS BY TAXPAYERS WHO SO CHOOSE, AND PROVIDING FOR THE PROCEDURES FOR SUCH INSTALLMENT PAYMENTS, AND PENALTIES FOR NONCOMPLIANCE

WHEREAS, Chapter 15 of Act 1, Special Session of 2006, enacted June 27, 2006, provides that school districts of the second, third and fourth classes adopt a resolution providing for the collection and payment of school property taxes in installments; and

WHEREAS, Section 2 of Act 25, enacted June 30, 2011, provides that the said installment payment option for real estate taxes shall be extended to small business, in addition to those eligible for homestead or farmstead exclusions; and

WHEREAS, it is beneficial for the economic administration of the provisions of those Acts to extend the option for the installment payment of real estate taxes to all property owners; and

WHEREAS, the Williams Valley School District is a school district of the 3<sup>rd</sup> class, and is thus subject to the said provisions of Act 1 and Act 25.

NOW, THEREFORE, BE IT RESOLVED, by the Board of School Directors of the Williams Valley School District, Schuylkill County, Pennsylvania, and it is hereby resolved by the authority of the same, as follows:

1. The provisions of Sections 1501 through 1504, inclusive, of Chapter 15 of Act 1, Special Session of 2006, enacted June 27, 2006, as amended by Act 25, enacted June 30, 2011 (found at 53 P.S. §6926.1501 through §6926.1504), are herein incorporated by reference as a part of this resolution, to the extent that such provisions are necessary or useful in implementing, interpreting, or enforcing this resolution.

2. All owners of real property located within the boundaries of the Williams Valley School District shall be eligible to pay school real property taxes in installments, subject to the terms of this resolution and the said Act 1 and Act 25.

3. Installment payments of real property taxes shall be subject to the following terms and conditions:

a. Payments shall be made in three equal installments, based upon the amount of the taxes that are assessed against the eligible property, without provision for any discount or penalty that may otherwise be applicable for payment of taxes before or after certain established dates.

b. The first installment payment shall be made to the School District's tax collector no later than August 1 of the year in which such taxes are assessed; the second payment shall be made no later than September 1 of that year; the third and final payment shall be made no later than October 1 of that year. In the event that the first day of the named month falls on a Saturday, Sunday or Federal Holiday, the due date will be changed to the next weekday (Monday through Friday), excluding Federal Holidays, immediately succeeding the first day of the month. Payments are deemed to be received at the time of delivery, if such payments are paid at the office of the tax

collector, or the date on which the envelope is postmarked, if sent by first class mail to the tax collector. Any other method of payment will not be deemed timely, if such payment is not in the possession of the tax collector by the due date. The Board of Directors of the School District may extend these due dates in the event that the issuance of tax bills is delayed or for other good cause.

c. The School District, in coordination with appropriate Schuylkill County officials, shall develop a form and appropriate instructions for such installment payments, which shall be included with the tax bills of eligible property owners. The form shall include the amount of each installment, the due date for payment of each installment, a duplicate form or other documentation to be included with each payment so that proper credit is given, and the address for payments to be sent or delivered.

d. The payment of the first installment by a taxpayer by the established due date shall conclusively evidence the intention to pay school real property taxes in installments. The failure to make a payment of the first installment by the established due date shall cause the taxpayer to become ineligible for the right to make installment payments for that tax year, and the entire amount of real property taxes shall become due and payable, and shall be collected as provided by law, subject to discounts and penalties otherwise applicable. The tax collector shall not accept any installment payments if the first payment is not received by the established due date, and shall return any such late payments with an appropriate explanation that the taxpayer is not eligible for the payment of taxes in installments, and must make payment in full.

4. When a taxpayer has indicated an intention to pay school real property taxes in installments by making a timely first installment payment, any subsequent payments that are delinquent shall include an added penalty of ten (10%) percent of the overdue amount, and the tax collector shall not accept any such late payment without the payment of the assessed penalty. Any installment payments which remain unpaid as of the date established by Schuylkill County for the turnover of delinquent taxes pursuant to the Real Estate Tax Sale Law, shall be turned over to Schuylkill County for collection, in accordance with that law.

5. This resolution shall become effective for the 2012-2013 fiscal year of the School District, and shall remain in effect for subsequent years thereafter until modified, amended, or revoked.

RESOLVED, this 9th day of February, 2012.

ATTEST:

BOARD OF DIRECTORS OF THE

Williams Valley

SCHOOL DISTRICT

Secretary

Richard Yelgore  
President