

On June 8, 2020 the Special Board Meeting of the Board of School Directors of the Spring-Ford Area School District was called to order at 7:31 p.m. in the cafeteria of the Spring-Ford High School with the following in attendance:

- Region I: Wendy Earle, Linda C. Fazzini and Dr. Margaret D. Wright
- Region II: Clinton L. Jackson and David R. Shafer
- Region III: Thomas J. DiBello, Christina F. Melton and Diane C. Sullivan
- Presiding Officer: Colleen Zasowski
- Superintendent: Dr. David R. Goodin
- Chief Financial Officer: James D. Fink
- Solicitor: Mark Fitzgerald, Esq.
- Student Reps.: Eshika Seth

ANNOUNCEMENTS

Mrs. Zasowski reminded everyone of the process for the virtual school board meeting. She advised that the Board met in an executive session on Monday, June 1st.

I. PUBLIC TO BE HEARD ON AGENDA ITEMS ONLY

There were no comments from the public.

II. ACTION ITEMS

Mrs. Zasowski announced that they will be voting on each motion separately tonight.

Mr. Jackson made a motion to approve Item A and Mrs. Fazzini seconded the motion.

Mrs. Melton commented that she would like to commend the board as they have been going through an unprecedented time as everyone has worked really hard. She spoke of all of the work the board has put into looking at the budget from every angle. She stated that this is not an easy place to be or one that any one of them wanted to be at. Mrs. Melton advised that at one point they were looking at a tax increase of 4 1/4 % or More and she wanted to commend and thank everyone on the board for having worked so hard and giving up their free time to make sure they could get somewhere close to index.

Mr. Jackson commented that next year they will be sitting here having the same discussion but it will be more painful and a lot worse than it is now. He told everyone to enjoy this moment but next year they will be having the same conversation and it will be worse.

The motion passed 6-3 with Mr. DiBello, Mr. Jackson and Mrs. Zasowski voting no.

- A. The Board approved **Resolution 2020-22** for the adoption of the 2020-2021 General Fund Budget in the amount of \$172,070,735.00 which represents a tax increase of 2.58% (millage 28.1869). **(Attachment A1)**

Mrs. Melton made a motion to approve Item B and Mr. DiBello seconded it. The motion passed 9-0.

- B. The Board approved **Resolution 2020-23** for the 2020-2021 Homestead and Farmstead Exclusion. **(Attachment A2)**

Mr. DiBello made a motion to approve Item C and Mrs. Melton seconded it.

Mrs. Melton stated that the resolution could be a little confusing for the public so she just wanted to make sure the district puts out some information regarding the various dates. Mr. Fitzgerald agreed that if the resolution passes that some type of notification needs to be put out regarding the implications for the taxpayer as it extends the flat period as well as the installments this year to include a 4th installment.

The motion passed 9-0.

- C. The Board approved **Resolution 2020-24** for the modification of real estate tax payment deadlines and number of installment payments for the 2020-2021 tax year. **(Attachment A3)**

Mrs. Melton made a motion to approve Item D and Mr. DiBello seconded it.

Mr. Jackson stated that he brought it up before and wanted to reinforce it again that this needs to be clearly communicated to the public that the rebate is after they pay their taxes in full and not before then. Mrs. Zasowski agreed and said it is a reimbursement after taxes are paid in full and she added that there should also be some form of communication to the taxpayers regarding this. Mr. Fitzgerald concurred that this is the district's first year doing this and a number of other districts have done this for a year or are just starting it as well. He added that there will need to be some guidelines put into place by the Business Office that will help to transition individuals to be able to take part in this program.

The motion passed 9-0.

- D. The Board approved **Resolution 2020-25** for the provision of property tax and rent rebates to certain senior citizens, widows, widowers and disabled persons with fixed and limited incomes; establishing uniform standards and qualifications for eligibility to receive a rebate; and providing penalties for fraudulent claims. **(Attachment A4)**

IV. BOARD COMMENT

Mr. DiBello commented that this evening they passed a budget of \$172 million and a lot of work and energy went into the process. He explained that he voted no as they are in for a whirlwind next year as they will be looking at an easily 5%-6% tax increase right out of the shoot. He stated that if you have been following the recent events coming out of Harrisburg and Washington, the guidelines that will be put onto school districts will be astronomical. Mr. DiBello commented that there are a lot of crazy things being proposed right now and when guidelines come out of the federal and state governments they tell you what you have to do and this will all be added to the long list of unfunded mandates. Mr. DiBello cautioned that there will be significant changes to education as we know it. He expressed his frustration with the state continually pushing everything down upon school districts which everyone knows are underfunded thereby forcing school districts to raise taxes while come election time the legislators boast that they did not raise the taxes. He relayed that the

Board had asked the professional staff to take less of a raise and that was denied. He said the burden is all being pushed upon the taxpayers in the district many of which have lost their jobs or had a reduction in their salaries. Mr. DiBello stated that the community-at-large is hurting. He again reiterated that they are in for a whirlwind next year come budget time and he has no idea how we will pull this off next year.

Mrs. Zasowski advised that she wanted to comment by reading a statement she had prepared. She read the following statement:

"I voted no to the budget because I firmly believe the increase is too high for those who have been adversely affected by the global pandemic. As a Board, we met many times to discuss, to solicit the support of the Spring-Ford school community, and to find solutions during these unprecedented times. We had just recently announced our goal to get between 1 - 1.5% but sadly we did not meet that goal as a group. No one, absolutely no one, wanted to hurt the level of educational services at Spring-Ford. While we are hopeful that we will not have to make these hard decisions next year, in the event we do, it is our hope as a School Board that all Spring-Ford employees and their respective representatives will partner with us to ensure the ongoing viability of the strong educational services we provide here at Spring-Ford."

V. PUBLIC TO BE HEARD

Heidi Goldsmith, Collegeville, stated that she wanted to commend the Board Member on pushing a budget that supports the kids in the district. She commented that as a person in the district who has 3 kids of various levels and needs, she feels that putting a budget first of kids needs is paramount. She added that she understands and she is sure that the district has been advised of concerns on future needs for situations that might occur but the reality is that without putting forth a budget that provides teachers, instructional assistants and the people on the ground to meet those needs then we are in a desperate situation. Ms. Goldsmith expressed thanks to the Board at this juncture for stepping in and doing what is right for the kids in the district and providing the temporary TPE's and she hoped that at the next board meeting she would see the IA's being supported.

Lori Hoshaw, Spring City, asked the Board to consider that the level of education in the district is very high but it is also extremely affluent. She stated, yes there is a one-point something percent raise but, there are people in other districts that do not have anywhere near what Spring-Ford children have. She added that she knows there are other districts who have managed to balance their budgets without raising taxes by taking from their reserve fund. Ms. Hoshaw asked the Board if they have such a reserve fund to draw from and are they being fiscally responsible? She stated that she is a taxpayer in the school district and it really pains her to see that there are other districts who are doing without anywhere near the educational level Pottstown has and they can manage to balance a budget. Ms. Hoshaw advised that she is a teacher in the Pottstown School District and her husband is a teacher in the Phoenixville School District as well. She stated that she is commenting as a teacher and feels that the Board should really consider, in light of recent events, the inequity and inequality that other districts have. She added that in the future she is going to be saying things at the school board meetings about the funding at the state level because while we are hurting other people are hurting also. She asked the board to consider how they are going to support equity in education district-wide and look at our neighbors who are suffering. Ms. Hoshaw commented that she knows there are people suffering in Spring City and people who are Section 8 housing and felt that the Board should look at the affluence that exists. She added that her son has benefitted from the district as he is severely autistic and on MA. She stated that there are 5 kids in his classroom and she as a tax-

payer would not want to sacrifice this but felt that the district really needs to look hard at the class sizes and justify what this tax increase is. Ms. Hoshaw asked the district to have a heart as to the needs, the racial inequality, the economic inequality and the inequity that is going on in the district and amongst your neighbors.

Julie Mullin, Collegeville, she asked if the resolution to extend the face period also applies to the interim bills. Mr. Fitzgerald replied that he did not believe it applied to the interim bills.

Nicholas Tier, Collegeville, thanked the Board for passing the budget saying he felt it was best for the kids and that he was speaking as a father of 2 in the district. He advised that he is also a teacher in the district and that he looks forward to working with the Board to make the budget the best it can be for the kids. He added that this is always built upon trust between the Board and Members of the Association and they value this as well as working together in order for kids to have the best educational experience possible. Mr. Tier expressed that he felt Mr. DiBello's comments today undermine that trust which is unfortunate but he is only speaking on behalf of himself. He stated that he does look forward to working on this in the future in order to have a quality district in the future for years to come.

Mrs. Zasowski commented that Mr. DiBello's and her comments were not in any way meant to undermine the relationship the Board wants to have so much with the teachers. She added that the Board did reach out and the response they were given was no. She stated that they were not asking for a reduction in pay but rather less of a raise in order to help us not have this tax increase. Mrs. Zasowski said she wanted to clarify the comments made earlier the community member who said there was a one point something increase that the increase that was passed was a 2.58% increase.

Daniel Miscavage, Royersford, commented that he is the parent of 2 children going in to 8th grade. He stated that he has lived in the district his entire life. He added that it is a tricky thing for someone who is a taxpayer as well as a teacher in the district to get onto these meetings and speak. Mr. Miscavage commented that he felt he needed and that he wanted to follow up what Mr. Tier said. Mr. Miscavage stated that he feels it is hard to hear the School Board Members say that they want to work together when he does not feel that everything has been forthcoming. Mr. Miscavage added that Mrs. Zasowski can respond to that as she may like but he has a hard time when the School Board does not want to change their budgeting strategy and continue to pay for things the school district has that sometimes they need and sometimes they don't rather than invest in the people that may help his 2 students who will be 8th graders be better students and get the same thing that other Spring-Ford students have gotten in the past. He asked that the Board all remember this going forward next time that if we are talking about cutting teachers, staff or any position in the district that you are directly effecting his 2 students as well as everybody else that goes to this school district. He thanked the Board for their time saying he knows it is a thankless job to be a Board Member but it is their job to do this as good as they can to reduce the impact on the taxpayers. He reiterated that he is a taxpayer as well as a teacher. Mr. Miscavage commented that going forward, as long as the lines of communication are open, he would hope that they can all continue to have a good dialogue to move forward.

Mr. Jackson responded saying that everyone at the table is a taxpayer and he for one has 2 kids; one who just graduated and another going into 11th grade. He stated that they look at the fact that whatever decision they make as a Board effects them also so it is not a decision that is evaluated lightly or taken lightly.

Jennifer Brown, Schwenksville, commented that she had lived in Spring-Ford for 13 years and then moved out of state for 3 years to a state that had a Robin Hood system of school funding. She relayed that she got to see the difference between a school district like Spring-Ford and a school district in a suburb a lot like Spring-Ford where there was no elementary school librarian, no art teachers, and 4 school district psychologists for a school district of 17,000 students. Ms. Brown advised that they moved out of there as fast as they could and moved back to PA where they could have chosen anywhere to live closer to family but specifically chose Spring-Ford because of the excellent quality of education her 3 children had gotten prior to their move. She stated that part of this is due to the School Board and expressed that she appreciates what they are doing. She added that Mr. Jackson was her neighbor for 13 years and she knows that he is a good human who has everyone's best interest in mind. Ms. Brown commented that while she appreciates the intent of keeping taxes as low as possible with many people being unemployed, she applauds the Board for passing the budget that they did so that the students like hers, 2 of which have IEPs, can continue having the excellent services they have here. Ms. Brown stated that it is so important to keep the teacher's morale up and so important to keep the instructional assistants that we have. She added that the instructional assistants do not have a collective bargaining unit and they are the most hands-on with the kids. She advised that they have a group of about 130 special needs parents that just formed a grass roots self-support group and although she cannot speak for all of them she believes that of the 30 or so that support her comments here they would all say thank you for supporting their kids; the kids who need the most help and thank you for supporting the teachers and instructional assistants.

Sarah DeNorris, Royersford, commented that she is the parent of 2 elementary students and 1 younger child who will be an upcoming student in a few years and she wanted to register her support for all of the teaching staff and instructional support staff that we have in the district. She stated that the end of this year was unprecedented change for everyone including the parents, the teachers and the school staff. Ms. DeNorris expressed that she was very impressed with the effort that all of the teaching staff put in to making a meaningful learning experience for the kid especially from her experience at Brooke Elementary Staff. She stated that she hoped that the School Board could continue to provide for the instructional support staff and the teachers in the district as they are the ones who are face-to-face with the students every day. She added that she has a student with an IEP and a 504 Plan and you cannot minimize the effect that the teachers have on the students. She thanked the Board for their extraordinary efforts this year working on the budget which was possibly the most difficult one they have ever had to create but coming in at 2.58% she felt they did a wonderful job with that and hoped that they would continue to provide the support to the teaching staff.

Mr. Jackson commented that he was thinking about what Mr. Miscavage said and it bothered him. Mr. Jackson expressed that if you are a taxpayer in the district, he does not care where you work, if you are in the school district you have a right to make a comment.

VI. ADJOURNMENT

Mrs. Melton made a motion to adjourn and Mr. Jackson seconded it. The motion passed 9-0. The meeting adjourned at 8:04 p.m.

Respectfully submitted,

Diane M. Fern
School Board Secretary



SPRING-FORD AREA SCHOOL DISTRICT

OFFICE OF THE SUPERINTENDENT

857 SOUTH LEWIS ROAD, ROYERSFORD, PA 19468

ADMINISTRATION

Dr. David R. Goodin
Superintendent

Robert W. Rizzo
Assistant Superintendent

BOARD OF DIRECTORS

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Dr. Margaret D. Wright
Region I

RESOLUTION 2020-22 2020-2021 BUDGET ADOPTION SPRING-FORD AREA SCHOOL DISTRICT

WHEREAS, under the terms of 24 P.S. §6-687 and 53 P.S. §6926.312 the Spring-Ford Area School District (the "District") is required to adopt an annual budget for the 2020-2021 school year ("2020-2021 budget") no later than June 30, 2020; and

WHEREAS, the District previously adopted a preliminary budget for the 2020-2021 school year on January 27, 2020 as required by 53 P.S. §6925.311 and a proposed final 2020-2021 budget on April 27, 2020 (no less than 30 days prior to adopting final budget) as required by 24 P.S. §6-687; and

WHEREAS, the District has made the proposed 2020-2021 budget available for inspection at the District's business office and on the District's web site since at least May 17, 2020 for at least twenty days; and

WHEREAS, the District advertised its intent to adopt the 2020-2021 budget on or before May 29, 2020, which is at least ten days prior to the date of adoption; and

WHEREAS, said 2020-2021 budget is attached hereto and made a part hereof; and

WHEREAS, pursuant to 24 P.S. §6-672.1, as the District lies in more than one county, the 2020-2021 budget reflects a tax rate that is equalized between the District's two counties through a means adopted by the District in May 1999 to permit a uniform millage rate for the entire district; and

WHEREAS, the District has set the millage rate necessary to fund this budget at an equalized 28.1869 mills (a copy of the calculations to reach this millage rate appears in the RETR section of the 2020-2021 budget); and

WHEREAS, the above millage increase does not exceed the District's index (with allowable exceptions) as certified by the Secretary of the Department of Education (the "Secretary") pursuant to 24 P.S. §6926.302 as increased by the District requested exceptions approved by the Secretary; and

WHEREAS, the District also wishes to reenact and reaffirm those other taxes previously levied pursuant to the Local Tax Enabling Act, 53 P.S. §6901, et. seq. ("LTEA") at the same rate as levied in the prior school year. Such taxes include, but are not limited to, earned income tax and real estate transfer tax; and

WHEREAS, the District approved Resolution 2012-30 in June 2012, allowing the ability to pay Real Estate Taxes in 3 equal installments by established dates **(with the exception of the 2020 tax year, only, where the District approved by resolution increasing the installments to 4)** to particular qualified taxpayers..."

NOW THEREFORE, intending to be legally bound, the Board of School Directors of the Spring-Ford Area School District (the "Board") hereby resolved this 8th Day of June 2020 as follows:

1. The above referenced recitals are herein incorporated by reference and made a part hereof as if fully set forth, herein.
2. The 2020-2021, as attached, is hereby adopted by the Board along with the millage as set forth, therein.
3. The Board's action of May 1999 in determining a means to equalize property tax rates for properties in Chester County and Montgomery County is reaffirmed.
4. The Board's action of June 2012 allowing school Real Estate Taxes to be paid in installments to particular qualified taxpayers is reaffirmed.
5. The Board also re-affirms for the 2020-2021 school year the prior levy of taxes imposed pursuant to the LTEA, as well as any other prior lawfully imposed taxes, without limitation, at the same rate as previously levied.

BY: _____
Colleen Zasowski
Board President
June 8, 2020

BY: _____
Diane M. Fern
Board Secretary
June 8, 2020



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RESOLUTION 2020-23 SPRING-FORD AREA SCHOOL DISTRICT

2020-2021 Homestead and Farmstead Exclusion Resolution

WHEREAS, the Pennsylvania Department of Education (the "Department") has certified that, pursuant to Special Session Act 1 of 2006 (the "Taxpayer Relief Act" or Act 1), section 505(a)(4), that it will distribute funds during the 2020-2021 school year to the Spring-Ford Area School District (the "District") for property tax relief; and

WHEREAS, the Department's certification indicates it will give the District \$2,465,127.97 comprised of \$2,000,970.36 from the property tax relief formula and \$464,157.61 in Sterling Act reimbursements, which have both been prorated based on the total funds available for tax relief; and

WHEREAS, funds will be available during the 2020-2021 school year for real estate reduction as a result of undistributed funds from the property tax reduction funds received in 2019-2020 in the amount of \$1,148.10.

WHEREAS, total funds to be distributed during the 2020-2021 school year for real estate reduction will be \$2,466,276.07.

WHEREAS, the Montgomery County and Chester County assessor's office has certified, as required by Act 1 § 341(g)(3), the specific properties within the District that have been approved as Homesteads and Farmsteads within the District. Within that certification there are 12,278 approved Homesteads and 15 approved Farmsteads; and

WHEREAS, pursuant to Act 1 § 341, the District is required to designate the Homestead exclusion and to designate the Farmstead exclusion no later than the last day prior to the beginning of the year for which the exclusions will apply, and for budget year 2020-2021 that date will be June 30, 2020; and

WHEREAS, the Homestead exclusion and the Farmstead exclusion set by the District are each fixed dollar amounts that may not exceed one-half the median assessment on approved Homestead properties within the District as of the date of the county's certification and shall only apply to calculation of District property taxes; and

WHEREAS, pursuant to 53 Pa.C.S.A. § 8585, the Farmstead exclusion may be equal to or less than the Homestead exclusion, but may not be greater than the Homestead exclusion; and

WHEREAS, a mechanism exists in Act 1, Chapter 9 for the District to reject property tax reduction allocations subject only to voter approval through a referendum; and

NOW, THEREFORE, the Board of School Directors of the Spring-Ford Area School District (the "Board") hereby **RESOLVES** as follows:

1. On its own behalf and on behalf of the District's approved homestead and farmstead owners, the Board accepts all property tax allocations and earned income tax reimbursements offered to the District pursuant to Act 1 and declares it will not seek to reject any such funds as permitted under Act 1, Chapter 9.
2. In order to utilize, as directed in Act 1, the Certified Funds for property tax relief, the District resolves to set the maximum property tax reductions for its approved Homestead properties at \$200.67 and the maximum property tax reductions for its approved Farmstead properties shall be the same amount as the Homestead properties.
3. In the 2020-2021 school year, the real estate tax rate for the District is 28.1869 mills.
4. Using the District's millage rate, converting the maximum tax reduction for Homesteads and Farmsteads yields a \$7,119.00 calculated Homestead exclusion and Farmstead exclusion.
5. Therefore, the Board hereby sets the exclusion from assessed value for school property tax purposes of each approved Homestead and Farmstead at \$7,119.00 which is less than half the median assessed value of approved Homestead properties within the District.
6. Where the assessor has approved a property as both a Homestead and Farmstead, the property will receive multiple exclusions, however, whether eligible for multiple exclusions or not, no property may exclude an amount from its assessment greater than the assessed value of the property.
7. The exclusions will apply to tax notices issued based on the initial tax duplicate used in issuing initial real estate tax notices for the school year, which will be issued on or promptly after July 1, and will not apply to interim real estate tax bills.
8. Pursuant to 53 Pa.C.S.A. § 8584, any property, which loses its approval as a Homestead or Farmstead after the beginning of the District's budget year, shall be taxed from that point at the full assessed value without exclusion, and shall receive an interim tax bill reflecting the balance due.
9. Any funds received from the Department by the District to fund exclusions where the funds are unused due to exclusions lost on or after July 1, 2020 shall be held by the District and added to the funds used for exclusions in the following budget year.

**Resolution approved by the Board of School
Directors of the Spring-Ford Area School
District on June 8, 2020**

Colleen Zasowski
President

_____ **Yes** / _____ **No**



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RESOLUTION 2020-24

MODIFICATION OF REAL ESTATE TAX PAYMENT DEADLINES AND NUMBER OF INSTALLMENT PAYMENTS FOR THE 2020 TAX YEAR

WHEREAS, the Spring-Ford Area School District (the "District") is a taxing district as defined in the Local Tax Collection Law, 53 Pa. C.S. § 8001, *et seq.*; and

WHEREAS, on March 11, 2020, the World Health Organization declared the COVID-19 virus a pandemic; and

WHEREAS, the Governor's Office of the Commonwealth of Pennsylvania issued a Proclamation of Disaster Emergency on March 6, 2020 due to the spread of COVID-19 under the authority of 35 Pa. C.S. § 7501, *et seq.* that authorized the suspension of certain procedures and formalities prescribed by law and urged counties to "act as necessary to meet the current exigencies;" and

WHEREAS, the Federal Government and the Commonwealth of Pennsylvania have extended the deadline for filing federal and State taxes for a period of ninety (90) days until July 15, 2020, due to the economic impact of the virus; and

WHEREAS, whereas the District desires to mitigate the economic impact of COVID-19 on its taxpayers by modifying the deadlines for the flat tax and penalty periods and increasing the number of installment payments for the 2020 tax year, only.

NOW, THEREFORE, BE IT RESOLVED THAT:

1. For the 2020 tax year, only, the flat tax period for the payment of real estate taxes is hereby modified from two months to three months.
2. For the 2020 tax year, only, the penalty tax period for the payment of real estate taxes is hereby modified from two months to one month.
3. For the 2020 tax year, only, the number of installment payments for real estate taxes is hereby increased from three installments to four installments.
4. With the exception of the above provisions as it relates to the 2020 tax year, only, all other requirements and regulations regarding the collection of taxes under the Local Tax Collection Law remain in full force and effect.

[SIGNATURE PAGE FOLLOWS]

**Spring-Ford Area School District
Board of School Directors**

Attest: _____

**Diane M. Fern
Board Secretary**

**Colleen Zasowski
Board President**

Board Action Date: _____, 2020

Voting: Aye _____ **Nay** _____ **Abstain** _____ **Absent** _____



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RESOLUTION 2020-25

MONTGOMERY COUNTY AND CHESTER COUNTY, PENNSYLVANIA

A RESOLUTION OF THE BOARD OF SCHOOL DIRECTORS OF SPRING-FORD AREA SCHOOL DISTRICT, MONTGOMERY COUNTY AND CHESTER COUNTY, PENNSYLVANIA, PROVIDING PROPERTY TAX AND RENT REBATES TO CERTAIN SENIOR CITIZENS, WIDOWS, WIDOWERS, AND DISABLED PERSONS WITH FIXED AND LIMITED INCOMES; ESTABLISHING UNIFORM STANDARDS AND QUALIFICATIONS FOR ELIGIBILITY TO RECEIVE A REBATE; AND PROVIDING PENALTIES FOR FRAUDULENT CLAIMS.

WHEREAS, the Board of School Directors ("Board") of the Spring-Ford Area School District, Montgomery County, Pennsylvania ("School District") considers it to be a matter of sound public policy to make special provisions for property tax and rent rebates to a class of senior citizens, widows, widowers and disabled persons in order to assist in relieving their economic burden; and

WHEREAS, pursuant to this Resolution, the Board is demonstrating a willingness to assist the above individuals.

NOW, THEREFORE, BE IT RESOLVED by the Board as follows:

1. Definitions. The following words and phrases, when used in this Resolution, shall have the meanings ascribed to them in this Section 1, except where the context clearly indicates or requires a different meaning.

(a) "Act" means Chapter 13 (Senior Citizens Property Tax and Rent Rebate Assistance) of the Taxpayer Relief Act, Act 1 of Special Session 2006, 53 P.S. §69261301, et seq.

(b) "Claimant" means a person who files a claim for property tax rebate or rent rebate in lieu of property taxes under the Act and, during the 2019 calendar year, (i) was at least sixty-five (65) years of age, or whose spouse (if a member of the household) was at least sixty-five (65) years of age, (ii) was a widow or widower and was at least fifty (50) years of age, or (iii) was a permanently disabled person eighteen (18) years of age or older. For the purposes of this Resolution, the term "widow" or "widower" shall mean the surviving wife or surviving husband, as the case may be, of a deceased individual and who has not remarried, and the term "permanently disabled person" shall mean a person who is unable to engage in any substantial gainful activity by reason of any medically determinable physical or mental impairment which can be expected to continue indefinitely.

(c) "Claim Form" means the form attached hereto as Exhibit A and the additional information required to be filed with the Assistant to the Superintendent for Business Administration of the School District as set forth on such form.

(d) "Rebate Percentage Factor" shall be the percentage set forth in Exhibit B next to the Claimant's Total Income.

(e) "Total Income" shall mean all income of a Claimant and Claimant's spouse from whatever source derived, including, but not limited to:

(i) Salaries, wages, bonuses, commissions, income from self-employment, alimony, support money, cash public assistance and relief;

(ii) Total benefits from any pensions, annuities, and individual retirement account distributions;

(iii) 50% of railroad retirement benefits;

(iv) 50% of all benefits received under the Social Security Act (49 Stat. 620, 42 U.S.C. § 301 et seq.), except Medicare benefits;

(v) All benefits received under State unemployment insurance laws;

(vi) All interest received from the Federal or any state government, or any instrumentality or political subdivision thereof;

(vii) Realized capital gains and rentals;

(viii) Workers' compensation;

(ix) The gross amount of loss of time insurance benefits, life insurance benefits and proceeds, except the first \$5,000 of the total of death benefit payments; and

(x) Gifts of cash or property, other than transfers by gift between members of a household, in excess of a total value of \$300.

Notwithstanding the foregoing, the term does not include surplus food or other relief in kind supplied by a governmental agency, property tax or rent rebate, inflation dividend, federal veterans' disability payments or state veterans' benefits. The above-referenced terms shall be interpreted in a manner consistent with the Pennsylvania Property Tax or Rent Rebate Program established and operated pursuant to the Act.

(f) "Property Tax Paid" shall mean all taxes on a homestead, exclusive of municipal assessments, delinquent charges and interest, paid during the 2019 calendar year by Claimant as set forth on Line 14 of Form PA-1000 2019 prepared and filed by the Claimant with the Pennsylvania Department of Revenue.

(g) "Rent Paid" means the gross amount actually paid in cash or its equivalent to a landlord in connection with the occupancy of a homestead by Claimant and set forth on Line 16 of Form PA-1000 2019 prepared and filed by the Claimant with the Pennsylvania Department of Revenue.

(h) "School District Fiscal Year" means July 1st to the following June 30th.

(i) "Resolution" means this Resolution.

2. Property Tax or Rent Rebate.

(a) Subject to the other provisions of this Resolution, each Claimant shall be eligible for a property tax rebate from the School District equal to the Claimant's Property Tax Paid times the applicable Rebate Percentage Factor. Any property tax rebate to be paid by the School District to an otherwise eligible Claimant shall be limited to the lesser of: (1) the excess of property taxes paid by the Claimant in the 2019 calendar year over the property tax rebate paid to the Claimant under the Act during the 2020/2021 School District Fiscal Year and (2) one hundred ninety-five dollars (\$195.00).

(b) Subject to the other provisions of this Resolution, each Claimant shall be eligible for a rent rebate from the School District equal to the Claimant's Rent Paid times the applicable Rebate Percentage Factor. Any rent rebate to be paid by the School District to an otherwise eligible Claimant shall be limited to the lesser of: (1) twenty (20) percent of gross rent actually paid in the 2019 calendar less any rent rebate paid to the Claimant under the Act during the 2020/2021 School District Fiscal Year and (2) one hundred ninety-five dollars (\$195.00).

3. Filing. To claim and receive the property tax or rent rebate provided for under Section 2 from the School District, the Claimant must file a claim for the rebate with the Assistant to the Superintendent-Business Administration of the School on or before the last day of the 2020/2021 School District Fiscal Year. Only one Claimant from a School District homestead shall be entitled to a rebate from the School District for the 2019 calendar year. If two or more persons are able to meet the qualifications for a Claimant, the rebate shall be paid to the Claimant(s) who received the property tax or rent rebate under the Act.

4. Claim Form.

(a) When filing for a property tax or rent rebate from the School District, Claimant shall timely file with the Assistant to the Superintendent-Business Administration of the School a Claim Form (and all required additional information which shall include evidence of the rebate amount received from the Commonwealth of Pennsylvania). Appropriate evidence of the rebate amount received from the Commonwealth of Pennsylvania shall include a copy of the rebate check received from the Pennsylvania Department of Revenue or a copy of the Claimant's bank statement reflecting the deposit of the rebate amount.

(b) The following is an example to illustrate the requirements of Sections 2 through 4. The example is for illustration purposes only.

Example: Claimant files for a property tax or rent rebate under the Act with the Pennsylvania Department of Revenue by filing Form PA-1000 2019 (Property Tax or Rent Rebate Claim) in connection with property taxes paid in 2019. On July 15, 2020, Claimant receives a property tax or rent rebate from the Commonwealth of Pennsylvania in connection with such filing. Claimant may now file for a property tax or rent rebate with the School District by submitting a Claim Form to the School District (with a copy of the Form PA-1000 2019 (Property Tax or Rent Rebate Claim) filed with the Pennsylvania Department of Revenue and evidence of the rebate amount received) on or before June 30, 2021.

5. Incorrect Claim. Whenever the Assistant to the Superintendent-Business Administration of the School finds a claim to have been incorrectly determined, Assistant to the Superintendent-Business Administration of the School shall re-determine the correct amount of the claim and notify the Claimant of the reason for the redetermination and the amount of the corrected claim.

6. Fraudulent Claim; Conveyance to Obtain Benefits.

(a) In any case in which a claim is excessive and was filed with fraudulent intent, the claim shall be disallowed in full and a penalty of twenty-five percent (25%) of the amount claimed shall be imposed. The penalty and the amount of the disallowed claim, if the claim has been paid, shall bear interest at the rate of one-half (½) of one (1%) percent per month from the date of the claim until repaid. The Claimant and any person who assisted in the preparation of filing of a fraudulent claim shall be subject to criminal prosecution in accordance with applicable provisions and penalties as provided in the Pennsylvania Crimes Code.

(b) A claim shall be disallowed if the Claimant received title to the homestead primarily for the purpose of receiving a property tax rebate.

7. Petition for Redetermination. Any Claimant whose claim for a property tax or rent rebate is either denied, corrected or otherwise adversely affected by the Assistant to the Superintendent-Business Administration of the School, may file with the Board a petition for redetermination within ninety (90) days after the date of mailing or written notice by the Assistant to the Superintendent-Business Administration of the School of such action. Such petition shall set forth the grounds upon which the Claimant alleges that such action of the Assistant to the Superintendent-Business Administration of the School is erroneous or unlawful, in whole or in part, and shall be accompanied by an affidavit of affirmation that the facts contained therein are true and correct. The Board shall hold such hearings as may be necessary for the purpose of redetermination and each Claimant who has duly filed such petition for redetermination shall be notified by the Board of the time when, and the place where, such hearing in his or her case will be held. The determination of the Board after such hearings and any required further review shall be final.

8. Severability. The provisions of this Resolution are severable; if any word, phrase, clause, sentence, section or provision of this Resolution is for any reason held to be unconstitutional or illegal or invalid, the decision of any Court shall not affect or impair any of the remaining provisions of this Resolution. It is hereby declared to be the intent of the Board of the School District that this Resolution would have been adopted had such unconstitutional or illegal or invalid word, phrase, clause, sentence, section or provision thereof not been included herein. Further, the provisions of this Resolution shall be considered wholly separate and apart from any enactment of real property taxes by the School District and the extent to which any word, phrase, clause, sentence, section or provision of this Resolution is for any reason held to be unconstitutional, illegal, or invalid, shall not otherwise affect or impair the enactment and imposition of real property taxes by the School District.

9. Effective Date. This Resolution shall be effective solely for real property taxes and rents paid during the calendar year 2019.

RESOLVED by the Board this 8th day of June, 2020.

SPRING-FORD AREA SCHOOL DISTRICT

Attest: _____

Diane M. Fern, Board Secretary

By: _____

Colleen Zasowski, Board President

(SEAL)

EXHIBIT A

SPRING-FORD AREA SCHOOL DISTRICT

PROPERTY TAX/RENT REBATE

Tax Year – 2020/2021

FILING INSTRUCTIONS

WHERE TO FILE: 857 South Lewis Road, Royersford, PA 19468

WHEN TO FILE: After July 1, 2020 but before June 30, 2021

PLEASE PRINT LEGIBLY OR TYPE

PART A – Personal Information

Name of Claimant:

Address of Claimant:

Property Parcel Number (Found on Tax Bill for Property Owners):

Birth date of Claimant:

Social Security Number of Claimant:

PART B – Form PA-1000 2019 (Property Tax or Rent Rebate Claim)

Insert amount from **Line 13** on Form PA-1000 2019 (Total Income)

\$

NOTE: Inserted amount may not exceed \$35,000 for owners or \$15,000 for renters

PART C(1) – Calculation of Property Tax Rebate from School District

(a) Insert total property taxes paid from **Line 14** on Form PA-1000 2019

\$

(b) Insert amount from **Line 15** on Form PA-1000 2019 (Property Tax Rebate)

\$

(c) Subtract line (b) from line (a)

\$

(d) Insert Percentage Rebate Factor (see Rebate Percentage Table)

30%

(e) Multiple line (a) by line (d)

\$

(f) Property Tax Rebate from the School District (insert the lesser of line (c) and line (e))

NOTE: Inserted amount on line (f) may not exceed \$195.00

PART C(2) – Calculation of Rent Rebate from School District (for renters only)	
(a) Insert total rent paid from Line 16 on Form PA-1000 2019	\$
(b) Multiply line (a) by 20 percent (0.20)	\$
(c) Insert amount from Line 18 on Form PA-1000 2019 (Rent Rebate)	\$
(d) Subtract line (c) from line (b)	\$
(e) Insert Percentage Rebate Factor (see Rebate Percentage Table)	30%
(f) Multiply line (b) by line (e)	\$
(g) Rent Tax Rebate from the School District (insert the lesser of line (d) and line "f")	\$
<i>NOTE: Inserted amount on line (g) may not exceed \$195.00</i>	

PART D – Required Information
(a) Copy of Form PA-1000 2019 (Property Tax or Rent Rebate Claim) filed with the PA Dept. of Revenue
(b) Evidence of receipt of amount set forth in Part C(1), Line (b) for property owners
(c) Evidence of receipt of amount set forth in Part C(2), Line (c) for renters

I declare that this form is true, correct and complete, that the documents required and attached hereto are true and correct copies of those documents, and that to the best of my knowledge and belief this is the only claim filed by members of my household.

Claimant's Signature

Signature of Preparer (if other than Claimant)

_____/_____/_____
Date

Telephone Number

Rebate Percentage Factor Table

Total Income	Rebate Percentage Factor
0 to \$8,000	30%
\$8,001 to \$15,000	30%
\$15,001 to \$18,000 (Homeowners Only)	30%
\$18,001 to \$35,000 (Homeowners Only)	30%

EXHIBIT B

Property Tax Rebate Percentage Factor Table

Total Income	Rebate Percentage Factor
0 to \$8,000	30%
\$8,001 to \$15,000	30%
\$15,001 to \$18,000	30%
\$18,001 to \$35,000	30%

Rent Rebate Percentage Factor Table

Total Income	Rebate Percentage Factor
0 to \$8,000	30%
\$8,001 to \$15,000	30%