

# Spring-Ford Area School District

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## RESOLUTION 2012-30

**WHEREAS**, the Local Tax Collection Law, Act 1050 of 1945, 72 P.S. §5511.2, et seq., permits the Board of School Directors (the "Board") of the Spring-Ford Area School District ("District") to offer taxpayers the opportunity to pay their real estate taxes in installments, 72 P.S. §5511.11; and

**WHEREAS**, Special Session Act 1 of 2006, as amended by Act 25 of 2011, requires that the Board pass a resolution offering that ability to pay in installments to particular qualified taxpayers under the criteria set forth in 53 P.S. §6926.1502 (c) and (c.1); and

**WHEREAS**, a board of school directors is permitted to exceed the minimum criteria of 53 P.S. §6926.1502 (c) and (c.1) by offering broader categories of taxpayers the ability to pay in installments; and

**WHEREAS**, it is the desire of the Board to permit all property owners in the District to pay their school real property taxes, excluding any interim or delinquent school property taxes, in installments; and

**NOW, THEREFORE**, the Board of School Directors of the Spring-Ford Area School District hereby resolve as follows:

- 1) Beginning in the 2012-2013 school year, and each year thereafter, unless further amended by the Board, all taxpayers may opt to pay their school real property taxes in installments.
- 2) Both interim and delinquent school property taxes are ineligible for payment in installments.
- 3) No discounts or abatements are available to a taxpayer where the taxpayer opts to pay that property's school real estate taxes in installments and the sum of all installment payments for such a property shall be equal to no less than 100% face value plus any applicable penalties.
- 4) The payment of the first installment by a taxpayer to the Tax Collector prior to the close of business on the first installment's due date shall be the only means of evidencing the intention of the taxpayer to pay school real estate taxes in installments.
- 5) The minimum installment payment amount shall be set at one-third (1/3) of the full face value of the property tax plus any applicable penalties.


- 6) The installment payments of school real estate taxes shall be due by the close of business for the Tax Collector on the dates as follows:
  - a. The first installment shall be due on 08/31/12 and thereafter on or before August 31 of each year.
  - b. The second installment shall be due on 10/01/12 and thereafter on or before September 30 of each year. In 2012, September 30 is a on a Sunday.
  - c. The third installment shall be due on 10/31/12 and thereafter on or before October 31 of each year.
  - d. Should any of the above due dates fall on a weekend or officially declared holiday, the installment payment shall not be due until the close of business on the next weekday that the Tax Collector conducts business.
- 7) Unpaid installments shall not be considered delinquent if paid on or before the respective installment dates. Any individual installment payment remaining unpaid in part or in full after the installment date shall be considered delinquent.
- 8) A penalty equal to 10% of the minimum installment payment amount shall be assessed against the taxpayer for each delinquent installment. This penalty, together with the delinquent installment payment shall be collected by the Tax Collector.
- 9) A taxpayer who is delinquent by more than ten (10) days on more than two installment payments shall be ineligible for the installment payment option in the following school year.
- 10) Any taxpayer who fails to pay the full amount of the first installment by its due date, as set forth herein, shall be required to make payments as directed in the act of May 25, 1945 (P.L. 1050, No. 394), known as the Local Tax Collection Law.
- 11) Real Estate Taxes, including penalties, remaining after December 31 may be turned over to the County and/or the District's delinquent tax collector and are considered delinquent.
- 12) Any District policy inconsistent with this resolution is hereby amended so as to be consistent with the terms and conditions set forth herein.
- 13) All other terms and conditions related to the payment of the school real property taxes not specifically addressed herein shall remain in full force and effect.

BOARD OF SCHOOL DIRECTORS OF THE SPRING-FORD AREA SCHOOL DISTRICT  
Approved June 25, 2012

Attest:

  
Board Secretary

By

  
Board President