

**RESOLUTION NO. R1819-013 OF 2019**

**A RESOLUTION OF THE BOARD OF SCHOOL DIRECTORS  
OF THE RIVERVIEW SCHOOL DISTRICT  
AUTHORIZING THE COLLECTION OF SCHOOL PROPERTY TAXES IN INSTALLMENTS**

**WHEREAS**, Act 1 of the Special Session of 2006 (“Act 1”) required school districts to adopt a resolution for calendar year 2007 and each year thereafter authorizing the collection and payment of school real property taxes in installments, excluding any interim or delinquent school real property taxes; and

**WHEREAS**, Act 1 was amended by the legislature thereafter to permit installment payments for certain small business owners; and

**WHEREAS**, the District intends to extend the school real property tax installment program to both qualified residential and commercial property owners;

**NOW, THEREFORE BE IT RESOLVED**, that taxpayers approved pursuant to Section 341 of Act 1 of the Special Session of 2006 shall be eligible for participation in the installment payment of school property taxes. The following are excluded from real estate installment payments: interim school property taxes, delinquent school property taxpayers, and all other taxpayers except eligible homestead/farmstead property owners.

**AND BE IT FURTHER RESOLVED**, that the tax duplicates shall provide for payment of school real property taxes in a single payment or installments at the option of eligible taxpayers as follows:

- a. **FULL PAYMENT** - Full payment of the real estate tax shall be due and payable by the close of business on October 31<sup>st</sup> with a two percent (2%) discount provided for full payment received before the close of business on August 31<sup>st</sup>. All taxpayers, except as indicated below, who fail to make payment of the tax in full by October 31<sup>st</sup> by the close of business shall be charged a penalty of ten percent (10%), which penalty shall be added to the tax by the tax collector and collected by the tax collector. The school real property taxes shall become due and payable and be collected as provided in the act of May 25, 1945 (P.L. 1050 No. 394), known as the Local Tax Collection Law, subject to the discounts and penalties provided by that act unless an eligible taxpayer evidences an intention to pay school real property taxes in installments.
- b. **INSTALLMENT PAYMENTS** – Installment payment of taxes shall be due in three (3) equal payments on the following due dates: August 31<sup>st</sup>, October 31<sup>st</sup>, and December

31<sup>st</sup>. The payment of the first installment by a taxpayer eligible for installment payments shall conclusively evidence an intention to pay school real property taxes in installments. Those eligible taxpayers electing to pay in installment payments must pay the face amount of the school real property tax bill. No discount shall be offered for installment payments. If an installment payment is made one (1) or more days after the installment date, then a ten percent (10%) penalty shall be assessed on the amount of the installment payment due. Two or more late payments of ten (10) days or more will render the taxpayer ineligible to participate in installment payments for the following school fiscal year.

- c. For purposes of this Resolution, "eligible taxpayer" shall property owners who are approved with homestead/farmstead exemptions at the time the tax bill is issued. "eligible taxpayer" shall also apply to qualified small business owners. "Small business owner" shall mean businesses with fewer than fifty (50) employees. In order to qualify as a small business owner, an officer must provide a notarized affidavit that the business qualifies as a small business to the tax collector on or before the first installment date.
- d. District Administrators may promulgate reasonable regulations and guidelines for the administration of the installment payment program.

**NOW, THEREFORE, BE IT FURTHER RESOLVED**, that in the event that a taxpayer fails to evidence an intention to pay school real property taxes in installments, those taxes shall become due and payable and be collected as provided by the Local Tax Collection Law (P.L. 1050, No. 394) and subject to the discounts and penalties provided in that act and the Taxpayer Relief Act of 2006. Tax bills not paid in full by December 31<sup>st</sup> will be turned over to the delinquent real estate tax collector, Weiss Burkhardt Kramer LLC on or before the date established by the county in which the school district is located for the turnover of delinquent taxes pursuant to the act of July 7, 1947 (P.L. 1368, No. 542), known as the Real Estate Tax Sale Law.

**NOW, THEREFORE, BE IT FURTHER RESOLVED**, that the Board hereby directs the collection of installment payment of real estate taxes to be made by PA Municipal Services (P.A.M.S.) who shall set forth on all notices regarding the payment of school real property taxes in installments and the dates on which such payments are due be set forth on the tax notice sent to approved homestead and farmstead property owners.

**ADOPTED** at a meeting of the Board of School Directors of the Review School District this 14<sup>th</sup> day of January, 2019.

By:

Maureen McClure  
President, Board of School Directors

Attest

Jimmy Good  
Board Secretary  
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