

RESOLUTION NO. OF 2020

**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 31st with a two percent (2%) discount provided for full payment received before the close of business on August 31st. All taxpayers, except as indicated below, who fail to make payment of the tax in full by October 31st 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 31st, October 31st, and December

31st. 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.

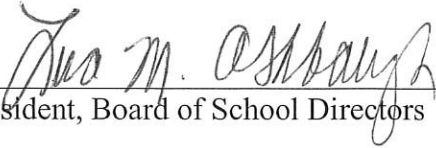
- c. For purposes of this Resolution, "eligible taxpayer" shall property owners who are approved with homestead/farmstead exemptions at the time the tax bill is issued. "eligible taxpayer" shall also apply to qualified small business owners. "Small business owner" shall mean businesses with fewer than 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 31st 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.

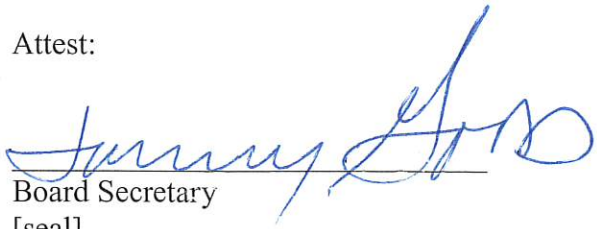
ADOPTED at a meeting of the Board of School Directors of the Riverview School District this 13th day of JANUARY, 2020.

By:



President, Board of School Directors

Attest:



Board Secretary
[seal]



Dr. Margaret A. DiNinno, Superintendent, Ext. 4080
Ms. Tammy Good, Business Manager, Ext. 4020
Dr. Christina Monroe, Director of Special Education, Ext. 4070
Mr. David Zolkowski, Elementary Schools Supervisor, Ext. 2021
Dr. Neil English, Curriculum Coordinator, Ext. 4060

TO: Eligible Homestead and/or Farmstead Property Owners
FROM: Riverview School District
Date: July 1, 2020
Re: 2020 Homestead and/or Farmstead Exclusion and Installment Program

Your enclosed property tax bill includes a tax reduction for your homestead and/or farmstead property. As an eligible homestead and/or farmstead property owner, you have received tax relief through a homestead and/or farmstead exclusion which has been provided under the Pennsylvania Tax Relief Act, a law passed by the Pennsylvania General Assembly designed to reduce your property taxes. Your tax reduction amount is based on the state funds provided to the school district annually which is shared equally among all eligible homestead and/or farmstead property owners.

Installment payments are now permitted for your SCHOOL DISTRICT PROPERTY taxes. PA Municipal Service Co. (P.A.M.S.) will begin collecting installment payments for the 2020-2021 school year. Be advised that no discount will be given on installment payments.

Payments will be due in equal installments **no later than:**

August 31st
October 31st
December 31st

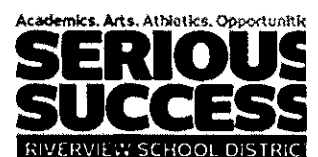
In order to qualify for and to participate in the installment payment program, the first installment MUST (1) be received by PA Municipal Service Co. on or before August 31st and (2) be paid at the FACE amount. This installment cannot be late in order to participate in the installment payment program.

Installment payments **MUST** be made on time. Failure to do so may expose the taxpayer to the following consequences:

- 10% Penalty will be added on each late installment payment. The penalty applied shall be based upon the amount of the installment payment due.
- Any Taxpayer who is delinquent by more than 10 days on TWO (2) installment payments will be ineligible for the installment payment option in the next school year.

By submitting one (1) or more installment payments, you are agreeing to the terms described above and other District approved terms or conditions. Participation in the program is voluntary on an annual basis.

RIVERVIEW SCHOOL DISTRICT
701 Tenth Street, Oakmont, PA 15139 www.rsd.k12.pa.us Phone 412-828-1800
Fax 412-828-9346





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TO: Business Owners
FROM: Tammy Good, Business Manager *TG*
CC: Board of School Directors
P.A.M.S. Co.
DATE: July 1, 2020
RE: Tax Installment Payments for Real Estate Taxes

Act 1 The Taxpayer Relief Act of 2006 and its amendments of 2011; permit School Districts to offer Tax Installment Payments for Real Estate Taxes to property owners who are approved with homestead/farmstead exemptions. An amendment in 2011 also began to permit School Districts to offer Tax Installment Payments for Real Estate Taxes to small business owners.

You are receiving this notice because you are the record owner of commercial or industrial property located in Riverview School District. This Notice is to advise you that you may qualify to participate in the District's tax installment program. To qualify, the small business owner can have no more than 50 employees.

If you are interested in taking advantage of Tax Installment Payments for Real Estate Taxes, an office must provide a notarized affidavit that your business meets the terms of "small business" on or before the 1st installment date, and your payment of the 1st installment no later than, August 31, 2020. All other installment payments must be made on time as outlined in the flier copied on the reverse side of this letter, which contains the terms and conditions of the program.

This program is offered as a convenience for the District's small business owners. You are not required to participate. If you do not provide the required documentation and timely payments as described above, the District and the tax collector will assume that you intend to pay any levied real estate taxes consistent with the prior tax bill communications.

Failure to pay all amounts due as required by the installment program, if qualified, or by the deadlines outlined will result in penalties.

