

UPPER ADAMS SCHOOL DISTRICT

RESOLUTION NO. 2018-0619

A RESOLUTION OF THE UPPER ADAMS SCHOOL DISTRICT ESTABLISHING THE TAX RATES AND APPROVING THE BUDGET FOR THE SCHOOL YEAR BEGINNING JULY 1, 2018.

RESOLVED BY THE BOARD OF DIRECTORS OF THE UPPER ADAMS SCHOOL DISTRICT, that the final budget is adopted and taxes are levied for school purposes for the school year beginning July 1, 2018, subject to the provisions of the Local Tax Collection Law, School Code, and other applicable law, as follows:

SECTION 1: Real Estate Tax. The Real Estate Tax rate is hereby established at 14.9432 mills (\$1.49432 tax per \$100.00 of assessed valuation) on the assessed valuation of all taxable real estate situate within the Upper Adams School District, Adams County, Pennsylvania ("District") for school purposes.

SECTION 2: Interim Real Estate Tax. Interim Real Estate Tax rate is hereby established at 14.9432 mills (1.49432 tax per \$100.00 of assessed valuation) on the assessed valuation of taxable real estate situate within the District for school purposes, as stated in interim real estate assessment notices, that constitutes construction of a building, an improvement to a building, or other improvement to real property, not otherwise exempt from taxation. The interim real estate tax is part of the real estate tax levy, and applies to the assessed value of taxable real property not included in the initial tax duplicate used in issuing real estate tax notices for the school year. Tax assessors are directed to inspect and assess all taxable real property in the School District to which any improvement has been made, and to give notice of change in assessed value as required by law. The interim real estate tax applies for that proportionate share of the School District fiscal year remaining after the property was improved.

SECTION 3: Payment.

3.1. The real estate tax is payable on July 1, 2018, and this will be the date of the notice issued to the owner for the real estate other than interim real estate tax. Unless installment payment has been elected under the Upper Adams School District Installment Payment Plan, the real estate tax is delinquent if not paid by April 15, 2019, for tax other than the interim real estate tax.

3.2. The interim real estate tax is due and payable on the first day of the month after the month in which any improvement or addition to real property has been made. The interim real

estate tax is delinquent if not paid in full within four (4) months after the date of the tax notice issued to the owner.

SECTION 4: Discount and Penalty. A rebate or discount of two (2%) percent shall be allowed if the taxes referred to in Sections 1 and 2 above are paid on or before September 1, 2018, for tax other than the real estate interim tax. Unless installment payment has been elected under the Upper Adams School District Installment Payment Plan, a penalty of ten (10%) percent of the tax shall be added to the taxes in Section 1 hereinabove if it is paid after October 31, 2018, for tax other than the real estate interim tax.

SECTION 5: Continuation of Other Taxes. The Board of School Directors has previously imposed other taxes that do not require an annual levy. Without modifying or amending such taxes in any manner, the Board of School Directors ratifies the continuation of the following previously imposed taxes that do not require an annual levy:

5.1. Realty Transfer Tax. The Realty Transfer Tax established at the rate of one-half of one percent (.5%) of the value of the real estate being transferred.

5.2. Earned Income Tax and Net Profits Tax. The Earned Income Tax rate established at one and one-tenths of one percent (1.10%) of earned income and net profits.

5.3. Per Capita Tax. The Per Capita Tax established at the flat rate of five dollars (\$5.00) for each individual, eighteen years or older, residing within the District.

5.4. Resident Tax. The Resident Tax established at the flat rate of five dollars (\$5.00) for each individual, eighteen years or older, residing within the District.

5.5. Local Service Tax – “The Occupational Privilege Tax of 1980 under the Local Enabling Act of 2008”. This tax is for general purposes in the amount of Ten Dollars (\$10) and is hereby imposed upon each natural person for the privilege of engaging in any occupation within the limits of the Upper Adams School District with earning of \$500.00 or more in a school fiscal year.

SECTION 6: Effective Dates. All the taxes established herein shall apply to the fiscal year beginning July 1, 2018 and ending June 30, 2019.

SECTION 7: Use of Fund Balance. In association with the 2018-2019 School Budget, the Board of School Directors hereby approves the use of \$501,120 from the District’s Fund Balance, drawn in the following amounts from the accounts identified:

Unreserved and Undesignated:	\$ 494,120
PSERS Assigned	\$ 15,000

SECTION 8: Approval of Budget. The final 2018-2019 School Budget, as described below, is hereby approved.

Total Revenue:	\$28,433,372
Total Expenditures:	\$28,927,492

SECTION 9: Severability. The provisions of this resolution are severable and, if any section, clause, sentence, part or provision is determined to be illegal, invalid, or unconstitutional, such determination will not affect or impair any of the remaining sections, clauses, sentences, parts or provisions of this resolution. It is declared to be the intent of this school district that this resolution would have been adopted even if any such illegal, invalid or unconstitutional section, clause, sentence, part or provision had not been included in this resolution.

AND RESOLVED FURTHER, that the Upper Adams School District administration and officials shall take any and all action necessary to carry out the intent of this resolution.

ATTEST:

**BOARD OF SCHOOL DIRECTORS
OF THE UPPER ADAMS SCHOOL
DISTRICT**


Secretary

By: 
President

