

# **BY-LAWS**

**OF**

## **YORK ADAMS TAX BUREAU**

**January 1, 2006**

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P.O. Box 15627  
York, PA 17405  
Phone (717) 845-1584**

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# **YORK ADAMS TAX BUREAU**

## **BY-LAWS**

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### **ARTICLE I**

The name of this agency shall be “York Adams Tax Bureau.”

### **ARTICLE II**

The purpose of the Bureau shall be:

1. To effect the collection of Earned Income Taxes, as may be levied by the various Municipalities and School Districts which enter into an Agreement with the Bureau.
2. To disburse such earned income taxes received to the account of the appropriate Municipality or School District on a quarterly basis, viz.: May, August, November and January.
3. To effect the collection of taxes other than the Earned Income Taxes, as may be levied by the various Municipalities and School Districts which enter into an Agreement with the Bureau.
4. To disburse such other taxes received to the account of the appropriate Municipality or School District on a basis approved by the Municipality or School District and the Bureau.

NOTE: Hereafter the words “Taxing Authority” is defined to mean “Municipality or School District.”

### **ARTICLE III**

#### **MEMBERSHIP**

The Membership of this Bureau shall include all taxing authorities of the Commonwealth of Pennsylvania who enter into agreement with this Bureau. Each taxing authority shall at their reorganization meeting appoint one representative and one alternate to represent it.

A condition of membership shall be the adoption by each taxing authority of a uniform Ordinance or Resolution prepared by the Bureau.

### **ARTICLE IV**

## MANAGEMENT

The Management of the Bureau shall be vested in the Board of Directors in accordance with the following:

Section 1. Composition and Duties: The Bureau shall be governed by a Board of Directors which shall consist of one representative appointed or elected by each of the participating members. Subject to these By-Laws and the Agreement signed by each member, said Board of Directors shall have full power and authority to act as the governing body of the Bureau.

NOTE: "Board" is defined herein as Board of Directors, except as defined in and for the intent of Article XI.

Section 2. Quorum: Shall consist of 25% of the membership of the Board.

Section 3. Voting: All action by the Board shall be by majority votes of those present. Voting may be by voice vote; however, roll call voting shall be used when necessary.

Section 4. Meetings: Regular quarterly meetings shall be held the last Monday in April, July, October and January. Special meetings may be called by the President. On written petition of ten (10) Directors, the President must call a special meeting within ten (10) days from the presentation of the petition to the Secretary.

Section 5. The Board: The Board shall, at its meeting in January, elect from its members a President, First Vice-President, Second Vice-President and Secretary. A Recording Secretary, who may or may not be a member, shall also be elected. The President may not succeed himself or herself in office.

Section 6. President: The President shall preside at all meetings of the York Adams Tax Bureau Board of Directors, appoint all committees subject to the provisions of Article IX, and shall perform such other duties as customarily pertain to the office of President.

Section 7. First Vice-President: The First Vice-President shall be an aide to the President and shall, in the absence or disability of the President, perform pro tempore the duties of the President.

Section 8. Second Vice-President: The Second Vice-President shall be an aide to the President, and shall, in the absence or disability of the President, and First Vice-president, perform pro tempore the duties of the President.

Section 9. Secretary: The Secretary shall be the Legal Secretary of the Bureau and shall be authorized to sign official papers and/or legal documents for the Bureau.

Section 10. Recording Secretary: The Recording Secretary may be one of the members of the Board, the Administrator of the Bureau or any other person. All notices of acceptance of the provisions of the Joint Agreement creating the Bureau shall be filed with the Recording Secretary who also shall maintain the Minutes of the Board, give notices of any special meetings, and perform such other duties as may be designated by the Board.

- Section 11. Trustees: (a) There shall be four (4) Trustees, who shall be nominated by the Nominating Committee, and shall be elected by a majority of the members of the Board of Directors present at a regular or special meeting at which a quorum is present
- (b) A trustee must be a member of the Board of Directors.
- (c) Trustees shall hold office for a term of four (4) years, or until they are no longer members of the Board, whichever shall occur first. Provided, nevertheless that a trustee may be removed from office at any time by a majority of the members of the Board of Directors present at a regular or special meeting at which a quorum is present, in the sole discretion of the Board.
- (d) The duties of the Trustees shall be (1) to hold legal title to the real estate of the York Adams Tax Bureau, for the benefit of the members of the Bureau. (2) To execute on behalf of the Bureau, deeds, agreements for the sale or lease, or otherwise pertaining to the Real Estate, mortgages and any evidence of indebtedness. (3) Such other duties as the Board may designate.
- (e) Vacancies in the office of Trustee shall be filled as provided in Section 11(a) above.

Section 12. All Officers: All officers other than the Trustees of the Bureau shall be elected for a term of one (1) year and shall hold office until their successors are elected and qualify.

## **ARTICLE V**

### **BUREAU LOCATIONS AND CONFIDENCES**

Section 1. Location: The Board shall determine the location of the office or offices of the Bureau. Such offices shall be maintained solely for the business of the Bureau and no other business shall be conducted in such office.

Section 2. Confidences: Such offices shall contain all necessary physical facilities for the protection of the confidential nature of the activities of the Bureau as the Board shall determine.

## **ARTICLE VI**

### **ADMINISTRATOR**

Section 1. Selection: The Board shall select the Administrator of the Bureau who shall serve during such term and receive such remuneration as the Board shall designate.

Section 2. Duties: The Administrator shall act as Chief Collection Officer for the tax for each of the taxing authorities which are members of the Bureau. The Administrator shall also act as Treasurer of the Bureau, and shall sign all checks.

- Section 3. Qualifications of Administrator: The Administrator shall have ability in business management, personnel management, and shall be a person of high integrity, capable of handling the confidential nature of the business of the Bureau.
- Section 4. Employees of the Bureau: The Administrator shall have the authority to appoint and release all employees of the Bureau. The salaries and other remunerations paid to such employees shall at all times be set by the Board either through the establishment of personnel policies or through specific action in relation to each employee.
- Section 5. Qualification of other employees: All other employees of the Bureau shall be persons of ability in the work to be performed, of high integrity, and able to keep confidential the activities of the Bureau so as not to divulge the information received by them as a result of their employment.
- Section 6. Bond: All employees of the Bureau and all officers of the Bureau handling any of the funds of the Bureau shall be bonded with sufficient bond as shall be determined by the Board.

## ARTICLE VII

### FINANCES

- Section 1. Budget: The proposed budget for the operation of the Bureau shall be distributed by the Administrator to the members of the Board at least thirty (30) days prior to the October meeting of the Board. The budget shall be for the calendar year beginning on the first day of January following. The budget may be adopted at the October meeting, and in any case, not later than December 31. In the absence of a quorum at the October meeting of the Board, a form approving or rejecting the budget shall be forwarded to each member of the Board by certified mail to be returned to the office of the Bureau within ten (10) calendar days from the date of mailing and consent by a majority of the members of the Board to the proposed budget shall constitute adoption. A copy of the budget shall be transmitted to each of the members of the Bureau.
- Section 2. Objections: Should any member have an objection to any provision of the budget of the Bureau, such objection shall be an item of business of the Board at its next meeting following receipt of such objection. Such objection may be presented in writing or shall be read in full to the members present. The Board shall act upon such objection with the utmost speed but need not necessarily act at the same meeting at which the objection is received.
- Section 3. Allocations: (a) The Bureau will distribute quarterly (see Article II, Item 2), the earned income tax received during that quarter, at a percentage of each taxing authority's budgeted figure, as follows:
- |             |  |
|-------------|--|
| January 15  | 17% of prior year's budget                                     |
| May 31      | 17% of current year's budget and<br>32% of prior year's budget |
| August 31   | 17% of current year's budget                                   |
| November 30 | 17% of current year's budget                                   |

- (b) Allocations and/or distributions previously made but found to be in error shall be corrected as expeditiously as possible, by adjusting future allocations or distributions to the involved taxing districts.
- (c) In the event an erroneous distribution has been made to a member taxing district, non-member taxing district, tax collector, employer, individual or entity, the Bureau shall proceed by whatever means that may be necessary to correct the error and recover the erroneous distribution.
- (d) Allocation of Unallocated Funds: Beginning with the taxes due and collected for the taxable year 1985, funds unallocated by reason of non-filing of final returns by taxpayers shall be allocated to those taxing authorities entitled to receive same, determined by the place of residence as shown on the W-2 form of the taxpayers. Such allocations shall be made not later than June 2, of the year following the due date of the final payments by employers of withheld taxes and of individual taxpayers. Any funds thereafter unallocated for any reason shall be paid promptly to the taxing authority in which the taxes were collected.
- (e) Taxes collected for the tax years prior to 1985, and unallocated by reason of the non-filing of final returns by individuals shall be disbursed two years after reconciliation of any given year to the taxing authorities in proportion to: (1) The final tax monies allocated for that given year, plus (2) taxes collected for previously closed years and subsequently allocated to that given year.

Section 4. Reports: The Administrator shall report to each of the respective members of the Bureau, at such intervals as the Board shall determine from time to time, setting forth the expenses of the operation of the Bureau for said period in such form as the Board shall designate. Likewise, the Administrator shall report quarterly to each member the amount of taxes received by the Bureau. The Board shall have authority to maintain sufficient reserves for annual adjustment of accounts and necessary operating costs.

## **ARTICLE VIII**

### **BUREAU'S SOLICITOR**

Section 1. Bureau's Solicitor: A Solicitor shall be appointed by the Board to serve as Bureau Solicitor and his compensation shall be fixed by the Board. He shall attend all meetings of the Board, and shall serve as legal advisor to the Board at the Bureau, until relieved by the Board.

Section 2. Law Suits: All law suits pertaining to the tax collected by the Bureau shall be defended or prosecuted as an expense of the Bureau.

Section 3. Attorney: Each Taxing Authority's Solicitor shall act in cooperation with the Bureau's Solicitor when advisable or necessary.

## ARTICLE IX

### COMMITTEES

Section 1. Number of Committees: The President shall appoint, subject to the approval of the members of the Board, an executive Committee, a Finance Committee, a Nominating Committee, a By-Laws Committee, and/or such other committees as the Board shall determine. The President shall be an ex-officio member of all appointed committees.

Section 2. Executive Committee: The Executive Committee shall be composed of nine (9) members, namely, the President, First Vice-President, Second Vice-President, and immediate Past President, Chairman of the Finance Committee and four (4) members at large. The Committee shall be responsible for planning action for the consideration of the Board, help the other committees to coordinate their inter-related activities, make recommendations to the Board and carry out such other duties, responsibilities and authority as shall be specifically assigned to it by the Board.

In addition, it shall be responsible for making recommendations concerning the personnel of the Bureau, personnel standards, salaries, personnel policies, etc. It shall be responsible for making recommendations to the Board concerning policies of the management of the Bureau, including methods and procedures, machinery and equipment, leases, and other similar management problems.

Section 3. Finance Committee: The Finance Committee shall consist of seven (7) members, including the President. It shall review the annual budget as proposed by the Administrator and present the proposed budget to the Board. It shall, from time to time, review the financial operation of the Bureau and consider the necessity of any changes in the annual budget of the Bureau. Any such changes which shall be adopted by the Board shall be immediately transmitted to all members of the Bureau. It shall be responsible that the books of the Bureau are audited periodically and no less often than annually by a Certified Public Accountant in such manner and to such extent as shall be determined by the Board. The Finance Committee shall review the audit and shall make such recommendations as it deems proper to the Board. In addition, the Finance Committee shall, from time to time, review the operations of the financial structure of the Bureau, and make recommendations for the improvement of its efficiency, economy and collections; such findings and recommendations of the Committee to be reported to the Executive Committee for action.

Section 4. The By-Laws Committee shall consist of four (4) members, namely the President, First Vice-President and two members at large. The Committee shall be responsible for recommendations to the Board of Directors for revision, deletion and additions to the By-Laws.

Section 5. The Nominating Committee shall consist of five (5) members, including the President. The Committee shall be responsible for presenting a slate of officers for consideration at the January meeting, as per Section 5, Article IV of these By-Laws.

## ARTICLE X

## REAL ESTATE

- Section 1. Such interest in real estate shall be acquired by the Trustees as may be authorized and ordered by the Board of Directors.
- Section 2. Title to real estate shall be held in the names of Trustees for the benefit of the members of the York Adams Tax Bureau, as provided in Article IV, Section 11.
- Section 3. Any proceeds from the sale or rental of the real estate owned by the Bureau may be used for or toward the purchase or rental of other real estate. Should the proceeds from the sale or rental of the real estate owned by the Bureau not be reinvested, such proceeds shall be distributed in the order of and in accordance with the following:
- Section 4. In the event of the dissolution of the Bureau, the real estate and personal property owned by the Bureau shall be sold in such manner and for such consideration as a majority vote of all the members of the Bureau shall determine, upon thirty (30) days written notice. The members may vote either in person at a regular or special meeting, or if no meeting is called, then by mailed ballot, which must be received by the Recording Secretary not later than a designated date.
- (a) From the net proceeds of the sale of the real estate, there shall be distributed to those members who were members of the Bureau during the year 1973 and 1974 an amount totaling \$141,276.38 as per Exhibit A which is to be considered a part of these By-Laws. This represents the excess of income over expenses for the years ended December 31, 1973 and 1974 (in the amounts of \$28,424.02 and \$112,852.36, respectively, totaling \$141,276.38) which was not distributed to the participating municipalities and school districts in accordance with Bureau policy. Instead these funds were retained by the Bureau and used for the purchase of the building which the Bureau formerly leased. At such time as the real estate is sold and the proceeds not reinvested in another building or real estate, these funds will be distributed to the municipalities and school districts which were members of the Bureau during 1973 and 1974 on the same basis as they would had they been distributed in accordance with Bureau policy, which is documented by Exhibit A.
  - (b) By decision of the Board of Directors, \$160,000 of the 1988 excess of income over expenses was reserved and utilized to finance a building addition at the 1415 N. Duke Street address and was not distributed to the member participating municipalities and school districts in accordance with Bureau policy. At such time as the real estate or building is sold and the proceeds are not reinvested in another building or real estate, these funds will be distributed to the municipalities and school districts which were members of the Bureau during 1988, except for Latimore Township and York Springs Borough of Adams County, on the same basis as they would have been had they been distributed in accordance with Bureau policy which is presented by Exhibit B. Exhibit B is to be considered a part of these By-Laws.

- (c) The balance of the net proceeds shall be distributed to members of the Bureau as of the date of the sale, on a pro-rata basis, determined by the total allocations during the most recent full calendar year.

Section 5. Upon dissolution of the Bureau the net proceeds from the sale of personal property shall be distributed to all the members of the Bureau as of the date of the sale, on a pro rata basis based on the total allocations during the most recent full calendar year.

## **ARTICLE XI**

### **LIMITATION OF PERSONAL LIABILITY; INDEMNIFICATION OF DIRECTORS, OFFICERS, SOLICITOR, ADMINISTRATOR AND OTHER AUTHORIZED REPRESENTATIVES**

Section 1. Definition: For the purpose and intent of this Article XI only, “Director” shall be defined as the Representatives to the Board, Officers, Solicitor, Administrator and other Authorized Representatives.

Section 2. Limitation of Personal Liability of Directors. A Director of the Bureau shall not be personally liable for monetary damages as such for any action taken, or any failure to take any action when acting as a Director unless:

- (a) The Director has breached or failed to perform the duties of his or her office: and
- (b) The breach or failure to perform constitutes self dealing, willful misconduct or recklessness.
- (c) The provisions of this Section shall not apply to (1) the responsibility or liability of a Director pursuant to any criminal statute; or (2) the liability of a Director for the payment of taxes pursuant local, state or federal law.

Section 3. Standard of Care and Justifiable Reliance.

- (a) A Director of the Bureau shall stand in a fiduciary relationship to the Bureau, and shall perform his or her duties as a Director, including his or her duties as a member of any committee of the Board upon which he or she may serve, in good faith, in a manner he or she reasonably believes to be in the best interests of the Bureau, and with such care, including reasonable inquiry, skill and diligence, as a person of ordinary prudence would use under similar circumstances. In performing his or her duties, a Director shall be entitled to rely in good faith on information, opinions, reports or statements, including financial statements and other financial data, in each case prepared or presented by any of the following:

1. One or more officers or employees of the Bureau whom the Director reasonably believes to be reliable and competent in the matters presented;

2. Counsel, public accountants or other persons as to matters which the Director reasonably believes to be within the professional or expert competence of such person;
  3. A Committee of the Board upon which he or she does not serve, duly designated in accordance with law, as to matters within its designated authority, which committee the Director reasonably believes to merit confidence.
  4. A Director shall not be considered to be acting in good faith if he or she has knowledge concerning the matter in question that would cause his or her reliance to be unwarranted.
- (b) In discharging the duties of their respective positions, the Board, committees of the Board and individual Director may, in considering the best interests of the Bureau, consider the effects of any action upon employees, upon persons with whom the Bureau has business and other relations and upon communities which the offices or other establishments of or related to the Bureau are located, and all other pertinent factors. The consideration of those factors shall not constitute a violation of subsection (a) of this section.
- (c) Absent breach of fiduciary duty, lack of good faith or self-dealing, actions taken as a Director or any failure to take any action shall be presumed to be in the best interests of the Bureau.

#### Section 4.

##### Indemnification of Third Party Proceedings.

The Bureau shall indemnify any person who was or is a party or is threatened to be made a party to any threatened, pending or completed action, suit or proceedings, whether civil, criminal, administrative or investigative (other than an action by or in the right of the Bureau), by reason of the fact that he or she is or was a Director or Representative of the Bureau, against expenses (including attorneys fees), judgments, fines and amounts paid in settlement actually and reasonably incurred by him or her in connection with such action, suit or proceeding if he or she acted in good faith and in a manner reasonably believed to be in the best interests of the Bureau, and, with respect to any criminal action or proceeding, had no reasonable cause to believe his or her conduct was unlawful.

The termination of any action, suit or proceeding by judgment, order, settlement, conviction, or upon a plea of *nolo contendere* or its equivalent, shall not of itself create a presumption that the person did not act in good faith and in a manner which he or she reasonably believed to be in the best interests of the Bureau, and, with respect to any criminal action or proceeding, had reasonable cause to believe that his or her conduct was unlawful.

- Section 5. Determination of Entitlement to Indemnification.  
Unless ordered by a court, any indemnification under this provision of the By-Laws shall be made by the Bureau only as authorized in the specific case upon determination that indemnification of the Director or Representative is proper in the circumstances because he or she has met the applicable standard of conduct set forth in section 3(a). Such determination shall be made by the Board by a majority vote of a quorum consisting of Directors who were not parties to such action, suit or proceeding.
- Section 6. Advancing Expenses.  
Expenses incurred in defending a civil or criminal action, suit or proceeding may be paid by the Bureau in advance of the final disposition of such action, suit or proceeding as authorized by the Board in a specific case upon receipt of an undertaking by or on behalf of the Director or Representative to repay such amount unless it shall ultimately be determined that he or she is entitled to be indemnified by the Bureau as authorized above.
- Section 7. Indemnification of Former Directors or Representatives.  
Each such indemnity may continue as to a person who has ceased to be a Director or Representative of the Bureau and may accrue to the benefit of the heirs, executors and administrators of such person.
- Section 8. Insurance.  
The Bureau shall have the power to purchase and maintain insurance on behalf of any person who is or was a Director, Officer, Solicitor, Employee or Agent of the Bureau, against any liability asserted against such person and incurred by such person in any capacity or arising out of such person's status as such, whether or not the Bureau would otherwise have the power to indemnify such person against such liability.
- Section 9. Reliance on Provisions.  
Each person who shall act as a Director or authorized representative of the Bureau shall be deemed to be doing so in reliance upon the rights of indemnification provided by Article XI.

## **ARTICLE XII**

### **DEPOSIT AND TRANSFER OF FUNDS**

- Section 1. Deposits.  
All funds of the Bureau shall be timely deposited to the credit of The York Adams Tax Bureau.
- Section 2. Electronic Transfers.  
All electronic transfers of any type shall always be to the credit of The York Adams Tax Bureau.

## **ARTICLE XIII**

### **RESERVE ACCOUNT**

- Section 1. By decision of the Board of Directors a working capital reserve account was established on July 29, 1991. This reserve account was established from the 1989 and 1990 Operating Fund's excess of income over expenses. The balance of the 1989 and 1990 Operating Fund's excess of income over expenses in excess of the working capital reserve was allocated and distributed in accordance with Bureau policy. The allocation of the reserve to each member municipality and school district was determined by the 1988 tax allocation percentages from the report titled "Analysis of Tax Allocated and Net Cost of Operation, Final Distribution of Unallocated and Allocated Tax for Year 1988."
- Section 2. The dollar amount of each named member municipality and school district shall remain constant as specified in Exhibit C, until any present member departs the Bureau or any new member joins the Bureau. The reserve account balance may be changed by decision of the Board of Directors.
- Section 3. If the Bureau is terminated, or if the working capital reserve account is terminated for any reason, the funds shall be distributed according to Exhibit C.
- Section 4. Any member who departs the Bureau shall be entitled to receive their portion of the working capital reserve account as specified in Exhibit C. This will reduce the working capital reserve account balance by the amount of funds distributed to the departing member.

## **ARTICLE XIV**

### **CHANGES TO BY-LAWS**

Revisions, deletions and additions to these by-laws shall be made on approval by a majority of the total membership of the Board, on recommendation of the By-Laws Committee, upon thirty (30) days notification, prior to voting on such revisions, deletions and/or additions. Such a vote may be by mailed ballot, to be received by the Recording Secretary prior to a designated date.

## **ARTICLE XV**

### **TAX COLLECTION SERVICES**

- Section 1. The Bureau shall offer to its members Delinquent Tax Collection, Mercantile/Business Privilege Tax Collection, and Emergency and Municipal Services Tax Collection services and any other tax collection services deemed appropriate upon action by the Board. For those members who choose to utilize this service, a written agreement shall be executed to document the understanding.

- Section 2. A Tax Collection Services Fund shall be established and used for accounting and financial reporting purposes, and to ensure observance of limitations and restrictions of resources designated by the Board of Directors.
- Section 3. The Board of Directors shall designate the use and disposition of any accumulated excess of revenues over expenses, i.e., fund balance.
- Section 4. Annually, a schedule shall be prepared and presented to each member district that reflects their current and accumulated pro rata share of any excess of revenues over expenses. Annually, the pro rata calculation shall be based on the earned income tax total allocations during the most recent full calendar year, i.e., the calendar year which coincides with the Tax Collection Services fiscal year. (Ex. The total earned income tax allocations during 1993 will be used as the basis to allocate the 1993 excess of revenue over expenses of the Tax Collection Services Fund).

## EXHIBIT A

**SCHEDULE OF PARTICIPATING DISTRICTS SHARE OF 1973 AND 1974  
EXCESS OF INCOME OVER EXPENSES WHICH WERE USED  
FOR THE PURCHASE OF LAND AND BUILDING  
@ 1415 NORTH DUKE STREET, YORK, PA. 17404**

<b>SCHOOL DISTRICTS</b>	Ratio % of Investment	Land & Building Investment Amount
Bermudian Springs School District	.012603	\$ 1,780.50
Central York School District	.055813	7,885.11
Dallastown Area School District	.067835	9,583.48
Dover Area School District	.032874	4,644.34
Northeastern York School District	.027189	3,841.11
Red Lion Area School District	.051530	7,279.92
South Eastern School District	.016443	2,322.98
Southern York County School District	.027508	3,886.19
West Shore School District	.000671	94.85
West York Area School District	.043849	6,194.83
York City School District	.085387	12,063.15
York Suburban School District	.069230	9,780.58
 <b>MUNICIPALITIES</b>		
City of York	.085724	12,110.84
Chanceford Township	.007040	994.52
Conewago Township	.009259	1,308.13
Dover Township	.026769	3,781.82
East Hopewell Township	.001570	221.84
East Manchester Township	.007889	1,114.60
Fawn Township	.002360	333.44
Hellam Township	.009126	1,289.25
Hopewell Township	.004502	636.00
Huntington Township	.003143	444.10
Latimore Township	.002545	359.52
Lower Chanceford Township	.003444	486.56
Manchester Township	.021416	3,025.58
North Hopewell Township	.003191	450.83
Peach Bottom Township	.010665	1,506.72
Reading Township	.003545	500.82

	Ratio % <u>of Investment</u>	Land & Building Investment <u>Amount</u>
Shrewsbury Township	.006863	\$ 969.58
Springettsbury Township	.060451	8,540.23
Springfield Township	.006309	891.34
Spring Garden Township	.039387	5,564.48
Washington Township	.003125	441.42
West Manchester Township	.032792	4,632.71
Windsor Township	.019540	2,760.49
York Township	.045372	6,410.04
Cross Roads Borough	.000299	42.30
Dallastown Borough	.008399	1,186.53
Delta Borough	.001400	197.79
Dover Borough	.002978	420.76
East Berlin Borough	.002336	330.07
Fawn Grove Borough	.001251	176.68
Felton Borough	.000978	138.20
Hallam Borough	.003578	505.44
Jacobus Borough	.003855	544.58
Lewisberry Borough	.000671	94.85
Loganville Borough	.001985	280.46
Manchester Borough	.004131	583.64
Mount Wolf Borough	.004696	663.46
New Freedom Borough	.004185	591.30
North York Borough	.004370	617.32
Railroad Borough	.000599	84.65
Red Lion Borough	.014059	1,986.21
Shrewsbury Borough	.006268	885.57
Stewartstown Borough	.002446	345.59
West York Borough	.011266	1,591.56
Windsor Borough	.002557	361.20
Winterstown Borough	.000769	108.64
Wrightsville Borough	.005863	828.21
Yoe Borough	.001911	269.99
York Haven Borough	.001212	171.16
York Springs Borough	.000979	138.32
	<u>1.000000</u>	<u>\$141,276.38</u>

## EXHIBIT B

### SCHEDULE OF NAMED PARTICIPATING DISTRICTS SHARE OF 1988 EXCESS OF INCOME OVER EXPENSES WHICH WERE USED TO FINANCE A BUILDING AT 1415 NORTH DUKE STREET, YORK, PA. 17404

#### TAX REVENUE FUND

#### ALLOCATION OF BUILDING ADDITION EXPENSES FOR NAMED SCHOOL DISTRICTS AND MUNICIPALITIES

	Total 1988 Allocated Thru 12/31/89	Ratio of 1988 Tax Allocated	Building Add-On Investment Per Participant
<b><u>SCHOOL DISTRICTS:</u></b>			
Bermudian Springs School District	\$ 434,812.06	0.015336	\$ 2,453.78
Central York School District	1,300,498.73	0.045869	7,339.10
Dallastown Area School District	1,929,864.40	0.068068	10,890.82
Dover Area School District	1,061,349.39	0.037435	5,989.52
Eastern York School District	856,266.18	0.030201	4,832.17
Northeastern York School District	644,472.09	0.022731	3,636.96
Red Lion Area School District	1,437,351.66	0.050696	8,111.42
Spring Grove Area School District	1,269,314.35	0.044770	7,163.13
South Eastern School District	611,413.95	0.021565	3,450.40
Southern York County School District	952,741.24	0.033604	5,376.61
West Shore School District	11,373.06	0.000401	64.18
West York Area School District	966,679.11	0.034095	5,455.27
York City School District	1,414,792.18	0.049901	7,984.11
York Suburban School District	1,347,275.13	0.047519	7,603.09
<b><u>MUNICIPALITIES:</u></b>			
City of York	1,415,466.53	0.049924	7,987.92
Chanceford Township	226,539.92	0.007990	1,278.43
Codorus Township	194,043.15	0.006844	1,095.05
Conewago Township	244,249.74	0.008615	1,378.38
Dover Township	846,248.48	0.029848	4,775.64
East Hopewell Township	87,417.90	0.003083	493.33
East Manchester Township	199,959.86	0.007053	1,128.44
Fawn Township	91,080.56	0.003212	514.00
Heidelberg Township	145,753.32	0.005141	822.53
Hellam Township	312,228.81	0.011013	1,762.00
Hopewell Township	177,458.12	0.006259	1,001.45
Huntington Township	84,228.02	0.002971	475.32
Jackson Township	358,534.08	0.012646	2,023.32
Lower Chanceford Township	96,951.05	0.003420	547.12
Lower Windsor Township	320,784.66	0.011314	1,810.29
Manchester Township	466,818.24	0.016465	2,634.40

	Total 1988 Allocated Thru 12/31/89	Ratio of 1988 Tax Allocated	Building Add-On Investment Per Participant
North Codorus Township	\$ 420,370.84	0.014827	\$ 2,372.28
North Hopewell Township	192,375.18	0.006785	1,085.63
Paradise Township	147,730.00	0.005211	833.69
Peach Bottom Township	131,935.76	0.004653	744.55
Reading Township	157,084.59	0.005540	886.48
Shrewsbury Township	326,573.03	0.011518	1,842.95
Springettsbury Township	1,317,883.90	0.046483	7,437.23
Springfield Township	242,520.22	0.008554	1,368.62
Spring Garden Township	789,186.19	0.027835	4,453.62
Washington Township	114,836.13	0.004050	648.06
West Manchester Township	769,478.39	0.027140	4,342.40
Windsor Township	511,548.98	0.018043	2,886.83
York Township	1,321,011.44	0.046593	7,454.88
Cross Roads Borough	12,227.34	0.000431	69.00
Dallastown Borough	193,383.98	0.006821	1,091.33
Delta Borough	31,472.35	0.001110	177.61
Dover Borough	100,321.36	0.003538	566.14
East Berlin Borough	58,332.69	0.002057	329.19
East Prospect Borough	25,362.91	0.000895	143.13
Fawn Grove Borough	23,426.30	0.000826	132.20
Felton Borough	27,230.26	0.000960	153.67
Glen Rock Borough	81,122.67	0.002861	457.80
Hallam Borough	68,933.22	0.002431	389.01
Jacobus Borough	74,318.85	0.002621	419.40
Jefferson Borough	34,566.78	0.001219	195.07
Lewisberry Borough	11,373.71	0.000401	64.19
Loganville Borough	50,298.16	0.001774	283.85
Manchester Borough	96,001.75	0.003386	541.77
Mount Wolf Borough	80,082.18	0.002825	451.93
New Freedom Borough	169,477.09	0.005978	956.41
New Salem Borough	46,502.12	0.001640	262.43
North York Borough	75,168.74	0.002651	424.20
Railroad Borough	14,479.14	0.000511	81.71
Red Lion Borough	305,549.62	0.010777	1,724.31
Seven Valleys Borough	23,631.68	0.000834	133.36
Shrewsbury Borough	167,089.56	0.005893	942.94
Spring Grove Borough	92,290.95	0.003255	520.83
Stewartstown Borough	64,288.45	0.002267	362.80
West York Borough	197,821.16	0.006977	1,116.37
Windsor Borough	51,465.29	0.001815	290.43
Winterstown Borough	25,805.09	0.000910	145.63
Wrightsville Borough	118,132.03	0.004167	666.66
Yoe Borough	48,418.72	0.001708	273.24
Yorkana Borough	10,869.61	0.000383	61.34
York Haven Borough	<u>24,214.52</u>	<u>0.000854</u>	<u>136.65</u>
	<u>\$28,352,158.90</u>	<u>1.000000</u>	<u>\$160,000.00</u>

## EXHIBIT C

### TAX REVENUE FUND

#### SCHEDULE OF MEMBER'S RESERVE ACCOUNT INVESTMENT

	<u>Ratio%</u> <u>of Investment</u>	<u>Reserve</u> <u>Account</u> <u>Investment</u>
<b>SCHOOL DISTRICTS:</b>		
Bermudian Springs School District	.015374	\$ 11,146.23
Central York School District	.046159	33,465.36
Dallastown Area School District	.067539	48,965.43
Dover Area School District	.037432	27,138.28
Eastern York School District	.030147	21,856.66
Northeastern York School District	.022648	16,419.88
Red Lion Area School District	.050691	36,750.33
Spring Grove Area School District	.044363	32,162.53
South Eastern School District	.021615	15,670.23
Southern York County School District	.033493	24,281.78
West Shore School District	.000407	293.71
West York Area School District	.033578	24,343.41
York City School District	.050940	36,930.86
York Suburban School District	.047792	34,648.56
<b>MUNICIPALITIES:</b>		
City of York	.050987	36,964.93
Chanceford Township	.007991	5,793.56
Codorus Township	.006805	4,933.71
Conewago Township	.008599	6,234.36
Dover Township	.029804	21,607.98
East Hopewell Township	.003088	2,238.88
East Manchester Township	.007003	5,077.26
Fawn Township	.003221	2,335.31
Heidelberg Township	.005111	3,705.56
Hellam Township	.010978	7,959.13
Hopewell Township	.006223	4,511.76
Huntington Township	.002989	2,167.11

	<u>Ratio%</u> <u>of Investment</u>	<u>Reserve</u> <u>Account</u> <u>Investment</u>
Jackson Township	.012522	\$ 9,078.53
Lower Chanceford Township	.003532	2,560.78
Lower Windsor Township	.011283	8,180.26
Manchester Township	.016567	12,011.16
North Codorus Township	.014689	10,649.61
North Hopewell Township	.006727	4,877.16
Paradise Township	.005156	3,738.18
Peach Bottom Township	.004697	3,405.41
Reading Township	.005554	4,026.73
Shrewsbury Township	.011530	8,359.98
Springettsbury Township	.046665	33,832.29
Springfield Township	.008506	6,166.93
Spring Garden Township	.028071	20,351.56
Washington Township	.004064	2,946.48
West Manchester Township	.026646	19,318.43
Windsor Township	.017947	13,011.66
York Township	.046063	33,395.76
Cross Roads Borough	.000423	306.76
Dallastown Borough	.006868	4,979.38
Delta Borough	.001121	812.81
Dover Borough	.003565	2,584.71
East Berlin Borough	.002100	1,522.58
East Prospect Borough	.000879	637.36
Fawn Grove Borough	.000832	603.99
Felton Borough	.000956	693.20
Glen Rock Borough	.002865	2,077.21
Hallam Borough	.002417	1,752.41
Jacobus Borough	.002589	1,877.11
Jefferson Borough	.001200	870.08
Lewisberry Borough	.000404	292.98
Loganville Borough	.001814	1,315.23
Manchester Borough	.003372	2,444.78
Mount Wolf Borough	.002801	2,030.81
New Freedom Borough	.005937	4,304.41
New Salem Borough	.001610	1,167.33
North York Borough	.002689	1,949.61
Railroad Borough	.000507	367.66

Reserve

	<u>Ratio%</u> <u>of Investment</u>	<u>Account</u> <u>Investment</u>
Red Lion Borough	.010794	\$ 7,825.73
Seven Valleys Borough	.000834	604.73
Shrewsbury Borough	.005847	4,239.16
Spring Grove Borough	.003241	2,349.81
Stewartstown Borough	.002287	1,658.16
West York Borough	.006951	5,039.56
Windsor Borough	.001847	1,339.16
Winterstown Borough	.000897	650.41
Wrightsville Borough	.004210	3,052.33
Yoe Borough	.001697	1,230.41
Yorkana Borough	.000377	273.45
York Haven Borough	<u>.000873</u>	<u>632.97</u>
	<u>1.000000</u>	<u>\$725,000.00</u>