PEQUEA VALLEY SCHOOL DISTRICT

Annual Tax Levy Resolution 2025

RESOLVED, by the Board of School Directors of Pequea Valley School District, that taxes are levied for school purposes for the school year beginning July 1, 2025, subject to the provisions of the Local Tax Collection Law, as follows:

1. **Real estate tax.** Real estate tax of 16.7860 mills (or $.167860 per $100 of assessment) on the assessed value of all real property taxable for school purposes in this School District. (Levied under School Code §§ 672 and 673.)

2. **Interim real estate tax.** Interim real estate tax of 16.7860 mills (or $.167860 per $100 of assessment) on the assessed value of taxable real property, 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 initial 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 part of the School District fiscal year remaining after the property was improved. (Levied under School Code § 677.1.)

3. **Utility realty used to generate electricity.** The real estate tax and the interim real estate tax apply to all real property taxable for school purposes, including all property listed in the definition of "utility realty" under § 8101-A(3) of the Public Utility Realty Tax Act, that was classified in such definition as "utility realty" prior to January 1, 2000, and that was removed from such definition effective January 1, 2000, because used in generating electricity. The tax applies to such property to the maximum extent permissible under the Pennsylvania Constitution and the Public Utility Realty Tax Act.

4. **Tax due date/delinquent status.**

   a. The real estate tax is due and payable on July 1, 2025, and this will be the date of the tax notice issued to the owner for real estate tax other than interim real estate tax. Unless installment payment has been elected under the Pequea Valley School District Real Estate Tax Installment Payment Plan, the 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 – by October 31, 2025 for tax other than interim real estate tax.

   b. 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.

5. **Discount and penalty.** All taxpayers are entitled to a discount of two percent (2%) from the amount of the real estate tax or interim real estate tax [or per capita tax] by making

payment of the entire tax amount within two (2) months after the date of the tax notice – by August 31, 2025, for tax other than interim real estate tax [or per capita tax that becomes due after July 1]. Unless installment payment has been elected under the Pequea Valley School District Real Estate Tax Installment Payment Plan, a taxpayer will be charged a penalty of ten percent (10%) of the tax, which penalty will be added to the tax, if the tax is not paid in full within four (4) months after the date of the tax notice – by October 31, 2025 for tax other than interim real estate tax [or per capita tax that becomes due after July 1]. (Discount and penalty rules established under Local Tax Collection Law, 72 P.S. § 5511.10.)

6. **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.

7. **Continuation of other taxes.** The Board has previously imposed other taxes that do not require an annual levy. Without modifying or amending such taxes in any manner, the Board ratifies continuation of the following previously imposed taxes that do not require an annual levy:

a. **Real estate transfer tax.** Real estate transfer tax of 1.0%. (School District receives .5%, and municipalities receive .5%. Levied under the Pennsylvania Real Estate Transfer Tax Act and the Local Tax Enabling Act, Act 511.)

b. **Earned income and net profits tax.** Earned income and net profits tax of 1% (School District receives .5%, and municipalities receive .5%. .5% School District tax levied under the Local Tax Enabling Act, Act 511; 0% School District tax levied under the Occupation Tax Elimination Act, Act 24; and 0% School District tax levied under Act 1 for real estate tax reduction.)

I certify that the foregoing is a true and correct copy of a resolution adopted by the Board of School Directors at a meeting thereof legally held on June 12, 2025.

PEQUEA VALLEY SCHOOL DISTRICT

Date: June 12, 2025

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John Bowden, Secretary

(School District Seal)