

WHITEHALL-COPLAY SCHOOL DISTRICT

Real Estate Tax Installment Payment Plan Resolution- Revised (Installment payments available for all taxpayers)

WHEREAS, Special Session Act 1 of 2006 as amended by Act 25 of 2011 (collectively, the “Act”), mandates the Board of School Directors (the “Board”) of the Whitehall-Coplay School District (“District”) offer qualified taxpayers the opportunity to pay their Real Estate taxes through installment payments under conditions set forth in §1502 (b), (b.1), (c) and (c.1) of the Act. Under that mandate, the District must adopt an updated resolution no later than June 30, 2012; and

WHEREAS, this Tax Installment Resolution permits taxpayers who own either an approved homestead or farmstead properties as well as any property owned by a taxpayer who also owns a small business to make installment school real estate tax payments on those properties; and

WHEREAS, a “small business” is defined herein as a business located in the Commonwealth of Pennsylvania that employs fifty (50) individuals or less in any capacity; and

NOW, THEREFORE, the Board of School Directors of the Whitehall-Coplay School District hereby resolve as follows:

- 1) Beginning in the **2012-13 school year**, and each year thereafter, unless further amended by the Board, ANY taxpayer with qualifying properties may opt to pay their real estate taxes on those properties in installment payments, subject to tax payment guidelines.
- 2) Qualifying properties include but are not limited to:
 - a. properties that are, at the time the annual real estate tax bill is initially issued, classified as a qualifying homestead or farmstead by the county’s assessor; and any other residential property.
 - b. those properties owned by individuals or entities that also own a majority percentage of a small business and any other commercial property.
- 3) Both interim and delinquent school property taxes are ineligible for payment in installments.
- 4) No discounts or abatements are available to a taxpayer who opts to pay school real estate taxes in installment payments and the full amount of all installment payments shall be equal to no less than 100% of the face or Base tax value plus any applicable penalties.
- 5) The payment of the first installment, in full, due on August 10th by a taxpayer to the Tax Collector prior to the close of business on the first installment’s due date shall evidence the intention of the taxpayer to pay school real estate taxes in Installments.
- 6) Each installment payment shall be a minimum of one-third (1/3) of the full face value of the property tax plus any applicable penalties.

- 7) The installment payments of school real estate taxes shall be due by the close of business for the Tax Collector on the dates as follows:
- The first installment shall be due , in full, on **August 10th** and thereafter of each year.
 - The second installment shall be due on **October 10th** and thereafter of each year.
 - The third installment shall be due on **December 10th** and thereafter of each year.
 - Should any of the above due dates fall on a weekend or officially declared holiday, the installment payment shall not be due until the close of business on the next weekday that the Tax Collector conducts business.
- 8) Unpaid installments shall not be considered delinquent if paid on or before the respective installment dates. Any individual installment payment remaining unpaid in part or in full after the installment date shall be considered delinquent.
- 9) A penalty equal to ten percent (10%) of the minimum installment payment shall be assessed against the taxpayer for each delinquent installment. This penalty, together with the delinquent installment payment shall be collected by the Tax Collector.
- 10) A taxpayer who is delinquent by more than ten (10) days on more than two installment payments shall be ineligible for the installment payment option in the following school year.
- 11) Any eligible taxpayer who fails to pay the first installment by its due date, as set forth herein, shall be required to make payments as directed in the act of May 25, 1945 (P.L. 1050, No. 394), known as the Local Tax Collection Law.
- 12) Real Estate Taxes, including penalties, remaining after December 31 may be turned over to the County and/or the District's delinquent tax collector and are considered delinquent.
- 13) Any District policy inconsistent with this resolution is hereby amended so as to be consistent with the terms and conditions set forth herein.
- 14) All other terms and conditions related to the payment of the school real property taxes not specifically addressed herein shall remain in full force and effect.

Approved: June 11, 2012

BOARD OF SCHOOL DIRECTORS OF THE
WHITEHALL-COPLAY SCHOOL DISTRICT

Attest:


Board Secretary

By:


Board President