

**DUQUESNE CITY SCHOOL DISTRICT
HOMESTEAD AND FARMSTEAD EXCLUSION**

RESOLUTION

RESOLVED, by the Court-Appointed Receiver, acting as the School Board of Directors of the Duquesne City School District, that homestead and farmstead exclusion real estate tax assessments reductions are authorized for the school year beginning **July 1, 2026**, under the provisions of the Homestead Property Exclusion Program Act (part of Act 50 of 1998) and the Taxpayer Relief Act (Act 1 of 2006), as follows:

1. Amount available for homestead and farmstead real estate tax reduction

The following amount is available for the homestead and farmstead real estate tax reduction for the school year beginning **July 1, 2026**:

- a. **Gaming tax funds.** The Pennsylvania Department of Education (PDE) has notified the School District that PDE will pay the School District during the **2026 – 2027** school year pursuant to Act 1, 53 P.S. § 6926.505(b), as a property tax reduction allocation funded by gambling tax funds, the amount of **\$591,125.59**.

2. Approved homesteads / farmsteads

Pursuant to Act 50, 54 Pa. C.S. § 8584(i), and Act 1, 53 P.S. § 6926.341(g)(3). Allegheny County has provided the School District with a certified report listing approved homesteads and approved farmsteads as follows:

- a. **Approved homesteads.** The number of approved homesteads within the School District, as certified by Allegheny County, is **815**.
- b. **Approved farmsteads.** The number of approved farmsteads within the School District, as certified by Allegheny County, is **0**.
- c. **Combined approved homesteads and farmsteads.** Adding these numbers, the aggregate number of approved homesteads and approved farmsteads is **815**.

3. Real estate tax reduction calculation

The Board of School Directors has decided that the homestead exclusion amount and the farmstead exclusion amount shall be equal. Dividing the above Gaming tax funds, paragraph 1(a), amount available during the **2026 – 2027** school year for real estate tax reduction of **\$591,125.59** by the combined approved homesteads and farmsteads, above paragraph 2(c) aggregate number of **815**, the maximum real estate tax reduction amount applicable to each approved homestead and approved farmstead is approximately **\$725.31**.

4. Homestead exclusion calculation

Dividing the above paragraph 3 real estate tax reduction amount of **\$725.31** by the School District real estate tax rate of **23.88** mils **.023.88**, or one half of the Median Assessed Valuation of all Homestead properties as certified by Allegheny County, whichever is lesser, the maximum real estate assessed value reduction to be reflected on the tax notices as a homestead exclusion for each approved homestead is **\$18,500.00**.

5. Homestead / farmstead exclusion authorization – July 1 tax bills

The tax notice issued to the owner of each approved homestead within the School District shall reflect a homestead exclusion real estate assessed value reduction equal to the lesser of: (a) the Allegheny County established assessed value of the homestead, or (b) the above paragraph 4 maximum real estate assessed value reduction of **\$18,500.00**. The actual tax reduction will be **\$441.78**. The tax notice issued to the

owner of each approved farmstead within the School District shall reflect an additional farmstead exclusion real estate assessed value reduction equal to the lesser of: (a) the Allegheny County established assessed value of the farmstead, or (b) the above paragraph 4 maximum real estate assessed value reduction of **\$18,500.00**. For purposes of this Resolution, “approved homestead” and “approved farmstead” shall mean homesteads and farmsteads listed in the report referred to in above paragraph 2 and received by the School District pursuant to Act 1, 53 P.S. § 6926.341(g)(3), based on homestead / farmstead applications filed with the Allegheny County Office of Property Assessments on or before March 1. This paragraph 5 will apply to tax notices for the **2026 - 2027** school year, which shall be issued on or promptly after July 1, and will not apply to interim tax notices.

Adopted at a meeting of the Court-Appointed Receiver of the Duquesne City School District this 9th day of **June, 2026**.

BY:

ATTEST:

Signature on File

William H. Kerr, Ed. D,
Court Appointed Receiver, acting as the
Board of School Directors

Signature on File

Crystal G. Irdi
Board Secretary

