

**PLUM BOROUGH  
SCHOOL DISTRICT**

**RESOLUTION**

**FOR THE 2015-16**

**HOMESTEAD / FARMSTEAD EXCLUSION**

**TO**

**AUTHORIZE THE HOMESTEAD AND FARMSTEAD EXCLUSION  
REAL ESTATE ASSESSMENT REDUCTIONS FOR THE PLUM  
BOROUGH SCHOOL DISTRICT'S FISCAL YEAR BEGINNING JULY 1,  
2015, UNDER THE PROVISIONS OF THE TAXPAYER RELIEF ACT**

**(Act 1 of 2006)**

**PLUM BOROUGH SCHOOL DISTRICT**  
**ALLEGHENY COUNTY, PENNSYLVANIA**

**RESOLUTION AUTHORIZING THE HOMESTEAD AND FARMSTEAD EXCLUSION REAL ESTATE ASSESSMENT REDUCTIONS FOR THE PLUM BOROUGH SCHOOL DISTRICT'S FISCAL YEAR BEGINNING JULY 1, 2015, UNDER THE PROVISIONS OF THE TAXPAYER RELIEF ACT (Act 1 of 2006)**

**WHEREAS**, the Pennsylvania Department of Education (PDE) has notified the Plum Borough School District that it will receive a Property Tax Reduction Allocation pursuant to Chapter 5 of the Tax Payer Relief Act, 53 P.S. § 6926.101 et seq. (Act 1 of 2006) for the 2015-16 fiscal year; and

**WHEREAS**, the School District is therefore required to adopt a resolution implementing the Homestead and Farmstead Exclusion for the 2015-16 fiscal year.

**NOW, THEREFORE**, the Board of School Directors of the Plum Borough School District hereby adopts the following:

- 1. Aggregate Amount Available for Homestead and Farmstead Real Estate Tax Reduction.** The following amounts are available for homestead and farmstead real estate tax reduction for the school year beginning July 1, 2015:

**A. Gambling Tax Funds.** The Pennsylvania Department of Education (PDE) has notified the School District on May 1, 2015 that PDE will pay to the School District during the school year, as a property tax reduction allocation funded by gambling tax funds, the amount of **\$1,653,230.18** and

**B. Sterling Act Reimbursement Funds.** PDE has notified the School District that PDE will pay to the School District during the school year pursuant to Act 1, 53 P.S. § 6926.324(3), as reimbursement for Sterling Act tax in the amount of \$468.50.

**C. Aggregate Amount Available.** Adding these amounts, the aggregate amount available during the school year for real estate tax reduction is \$1,653,698.68.

**2. Eligible Homestead / Farmstead Properties.** Pursuant to Act 1, 53 P.S. § 6926.341(g)(3), the County has provided the School District with a certified report listing of approved homesteads and approved farmsteads for fiscal year 2015-16 based upon applications filed on or before March 1, 2013, as follows:

**A. Homestead / Farmstead Aggregate.** Adding these numbers, the aggregate number of approved homesteads and approved farmsteads are 7,862, less six (6) for adjustments for qualified disabled veterans' exemption for a net number of qualified homestead properties of 7,856.

**3. Real Estate Tax Reduction Calculation.** The School Board has decided that the homestead exclusion amount and the farmstead exclusion amount shall be equal. Dividing the paragraph 1.C aggregate amount available during the fiscal year for real estate tax reduction of \$1,653,698.68 by the paragraph 2.A aggregate number of approved homesteads and approved farmsteads of 7,856 the maximum real estate tax reduction amount applicable to each approved homestead and to each approved farmstead is \$210.50.

**4. Homestead Assessment Exclusion Calculation.** Dividing the paragraph 3 maximum real estate tax reduction amount of \$210.50 by the School District real estate tax rate of 18.758 (*Millage may be subject to change*) to be the maximum real estate assessed value reduction to be reflected on tax notices as a homestead exclusion for each approved homestead is \$11,222.00 and the maximum real estate assessed value reduction to be reflected on tax notices as a farmstead exclusion for each approved homestead is \$11,222.00.

**5. Homestead / Farmstead Exclusion Authorization – July 1, 2015 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 **\$11,222.00**. The tax notice issued to the owner of each approved homestead within the School District shall reflect an additional homestead exclusion real estate assessed value reduction equal to **\$11,222.00**.

A. For purposes of this Resolution, “approved homestead” and “approved farmstead” shall mean homesteads and farmsteads listed in the report referred to in paragraph 2 above and received by the School District from the County Assessment Office on or before May 1 pursuant to Act 1, 53 P.S. § 6926.341(g) (3), based on homestead/farmstead applications filed with the County Assessment Office on or before March 1.

B. This paragraph 5 will apply to tax notices issued based on the initial tax duplicate used in issuing initial real estate tax notices for the school year, which will be issued on or promptly after July 1, and will not apply to interim real estate tax bills.

**RESOLVED**, this 23<sup>rd</sup> day of June 2015.

**ATTEST:**

**PLUM BOROUGH SCHOOL DISTRICT**

\_\_\_\_\_  
Cynthia Vento, Secretary

BY: \_\_\_\_\_  
Salvatore Colella, Board President

**Median AV of 2015-16 H/F Properties: \$119,900.**



**pennsylvania**  
DEPARTMENT OF EDUCATION

Ref: HOMESTEAD / FARMSTEAD  
EXCLUSION for 2015-16

May 1, 2015

Dr Timothy S Glasspool  
Superintendent  
Plum Borough SD  
900 Elicker Road  
Plum, PA 15239

Dear Dr. Glasspool:

I am pleased to inform you that school districts will be able to continue reducing local property taxes in the 2015-2016 school year as a result of the distribution of state gaming funds through the Taxpayer Relief Act, also known as Special Session Act 1 of 2006.

As required by law, the Commonwealth's Budget Secretary certified on April 15, 2015, that \$616,500,000 will be available in 2015-2016 for state-funded local tax relief. When combined with the expansion of the senior citizen Property Tax/Rent Rebate program, total state-funded property tax relief will reach \$783.3 million next year.

**I am writing to notify you that Plum Borough SD's property tax reduction allocation for 2015-2016 is \$1,653,698.68.**

Your allocation is made up of \$1,653,230.18 from the property tax relief formula and \$468.50 in Sterling Act reimbursements, which have both been prorated based on the total funds available for tax relief.

Plum Borough SD must reduce property taxes by \$1,653,698.68 through a homestead and farmstead exclusion. Please see section 343 of Act 1 for details about what information must appear on the tax bill, including the requirement for a "Notice of Property Tax Relief." School districts may also reject their property tax reduction allocation, as described in Chapter 9 of the law.

The detailed data used to calculate your school district's allocation is available for review at [www.education.pa.gov](http://www.education.pa.gov). Select Teachers and Administrators then Property Tax Relief.

Before finalizing the school district's real estate tax rate and preparing real estate tax bills, it is important to assure that the homestead/farmstead exclusion (i.e., reduction in assessed value) does not exceed 50 percent of the median assessed value of homestead properties pursuant to 53 Pa CS 8586.

Questions concerning these calculations may be directed to Benjamin Hanft at either (717) 787-5423, option 5 or [ra-PropertyTax@pa.gov](mailto:ra-PropertyTax@pa.gov).

Sincerely,

Pedro A. Rivera  
Acting Secretary of Education

\$1653699  
÷ 7856  
\$210.50  
÷ 18.758 mills  
\$11,222.00 Assessed Value Reduction

*EJH*  
6-16-15

Presented  
6.16.15

**Homestead / Farmstead Report**  
**By School District**  
**Special Session Act 1 of 2006**  
**Allegheny County - Tax Year : 2015**

RUN DATE: 04/23/15

PAGE: 1

Contact Person \_\_\_\_\_

Telephone Number \_\_\_\_\_

*Reference Only*

School District Name	Total Number of Approved Homestead Properties	Median AV of Only Homestead Properties	Homestead and Co-op Housing Exemption Count	Total Number of Approved Farmstead Properties
Allegheny Valley	2,957	98,400	2,957	0
Avonworth	3,098	187,500	3,098	0
Pine-Richland	6,568	235,000	6,568	0
Baldwin Whitehall	11,301	113,500	11,301	0
Bethel Park	10,294	147,600	10,294	0
Brentwood Boro	2,447	85,500	2,447	0
Carlynton	3,260	100,500	3,260	0
Chartiers Valley	8,840	127,600	9,038	0
Woodland Hills	11,359	85,700	12,140	0
Clairton City	1,510	37,600	1,510	0
Cornell	1,494	67,400	1,494	0
Deer Lakes	4,565	126,200	4,565	1
Duquesne City	922	35,150	922	0
East Allegheny	3,852	66,100	3,852	0
Elizabeth Forward	5,662	96,500	5,662	0
Fox Chapel Area	7,922	205,900	7,922	0
Monroeville Gateway	8,285	112,300	8,285	0
Hampton Township	5,476	186,500	5,476	1
Highlands	5,354	75,100	5,354	0
Keystone Oaks	5,569	113,600	5,569	0
McKeesport Area	7,201	56,500	7,206	0
Montour	7,916	138,400	7,916	0
Moon Area	7,323	158,100	7,323	0
Mt Lebanon	9,089	197,100	9,418	0
North Allegheny	15,251	224,000	15,251	1
North Hills	11,394	135,300	11,394	0
Northgate	2,378	90,000	2,465	0
Penn Hills Twp	12,332	73,700	12,332	0
Plum Boro	7,862	119,900	7,862	0
Quaker Valley	3,703	212,300	3,800	0
Riverview	2,141	131,100	2,141	0
Shaler Area	12,195	124,100	12,285	0
South Allegheny	3,478	60,850	3,478	0
South Fayette Twp	4,435	176,400	4,435	0
South Park	4,060	135,500	4,060	0
Steel Valley	3,987	69,500	3,987	0
Sto-Rox	2,371	48,600	2,371	0
Upper St Clair	5,933	229,000	5,933	0
West Allegheny	5,995	133,600	5,995	0
West Jefferson	5,913	133,000	5,913	0
West Mifflin Area	6,526	75,100	6,927	0
Wilkinsburg Boro	2,539	55,500	2,539	0
City Of Pittsburgh	54,865	82,700	55,569	0
McDonald	108	67,850	108	0
Trafford	17	85,800	17	0
Norwin	13	126,800	13	0
County Total:	309,760	116,400	312,452	3

(ADJT) NET  
 - 6 = 7856

