

PROPERTY TAX

RESOLUTION OF THE SCHOOL DISTRICT OF THE BOROUGH OF PLUM, COUNTY OF ALLEGHENY, PENNSYLVANIA, IMPOSING FOR GENERAL REVENUE PURPOSES A TAX ON THE TOTAL AMOUNT OF THE ASSESSED VALUATION OF ALL PROPERTY TAXABLE FOR SCHOOL PURPOSES.

BE IT RESOLVED by the Board of School Directors of the School District of the Borough of Plum, County of Allegheny, Pennsylvania as follows:

SECTION 1. IMPOSITION OF TAX

A. A tax for general revenue purposes of 18.758 mills on each dollar of the total amount of assessed valuation of all property taxable within the School District of the Borough of Plum, County of Allegheny, Pennsylvania, shall be levied, assessed and collected.

SECTION 2. LEVY AND ASSESSMENT

A. The tax imposed by this Resolution shall be levied and assessed upon all the property upon which county taxes of the County of Allegheny, Pennsylvania, are levied and assessed.

SECTION 3. TAX RATE EXPRESSED IN DOLLARS AND CENTS

A. The tax imposed by this Resolution shall be \$ 1.875 on each One Hundred Dollars (\$100.00) of assessed valuation of taxable properties.

SECTION 4. COLLECTION OF TAX

A. It shall be the duty of the Tax Collector of the Borough of Plum, County of Allegheny, Pennsylvania, to collect and receive the tax imposed by this Resolution according to the Acts of Assembly relating to such collection and to the Resolutions of this Board.

SECTION 5. DISCOUNTS AND PENALTIES

A. All taxpayers subject to the payment of taxes in accordance with this Resolution shall be entitled to a discount of two percent (2%) from the amount of such tax upon making payment of the whole amount thereof on or before August 31, 2015.

B. Unless there is an election to pay in installments as provided in Section 6 hereof, all taxpayers who shall fail to make payment of any such taxes charged against them before October 31, 2015, shall be charged a penalty of ten percent (10%), which penalty shall be added to the taxes by the Tax Collector and be collected by him.

SECTION 6. INSTALLMENT PAYMENTS

A. As an alternative to the payment of taxes as provided in Section 5 hereof, taxpayers may elect to pay in three (3) installments as follows:

(1) Fifty percent (50%) of the face amount must be paid on or before August 31, 2015;

(2) An additional thirty percent (30%) of the face amount must be paid on or before October 31, 2015; and

(3) The remaining balance of the face amount (20%) must be paid on or before December 31, 2015.

B. Taxpayers may not pay in installments where the tax levied on any particular parcel is \$200.00 or less.

C. Unpaid installments shall not be considered delinquent if paid on or before the respective installment dates provided in Section 6(a) above.

D. A penalty of ten percent (10%) shall be added to the full balance due if any installment payment becomes delinquent.

E. Failure to make installment payments when due shall result in the installment plan being terminated and the full amount of the unpaid tax shall immediately become due and payable, and subject to the imposition of penalty on the unpaid portion.

F. The payment of the first installment by a taxpayer before the same becomes delinquent shall conclusively evidence an intention to pay taxes on the installment plan.

G. Where a taxpayer fails to evidence an intention to pay on the installment plan as provided herein, the taxes shall become due and payable and be collected in accordance with the law, subject to the discounts and penalties provided herein.

H. The real estate tax collector shall turn over all delinquent tax accounts to the appointed delinquent tax collectors by January 15 of each year.

SECTION 7. AUTHORITY

A. This Resolution and the tax imposed hereby are adopted and levied pursuant to the authority conferred by Section 672 of the Pennsylvania School Code and Act 146 of 1998. All of the provisions of these Acts and their amendments are adopted and by reference made a part of this Resolution.

SECTION 8. EFFECTIVE DATE

A. The provisions of this Resolution shall become effective July 1, 2015, and remain in effect for the fiscal year 2015-2016.

ADOPTED as a Resolution of the Board of School Directors of the School District of the Borough of Plum, County of Allegheny, Pennsylvania, this 23rd day of June, 2015.

ATTEST:

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

Secretary

President