

**PROPERTY TAX RESOLUTION
2017-18**

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 20.243 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 \$2.0243 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 (2.0%) from the amount of such tax upon making payment of the whole amount thereof on or before August 31, 2017.

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, 2017, shall be charged a penalty of ten percent (10.0%), 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, 2017;

(2) An additional thirty percent (30%) of the face amount must be paid on or before October 31, 2017; and

(3) The remaining balance of the face amount (20%) must be paid on or before December 31, 2017.

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 15th 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, 2017, and remain in effect for the fiscal year 2017-2017.

ADOPTED as a Resolution of the Board of School Directors of the School District of the Borough of Plum, County of Allegheny, Pennsylvania, this 20th day of June, 2017.

ATTEST:

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

Cynthia Vento, Secretary

Kevin Dowdell, President

**PER CAPITA – ACT 511 RESOLUTION
2017-18**

RESOLUTION OF THE SCHOOL DISTRICT OF THE BOROUGH OF PLUM, COUNTY OF ALLEGHENY, PENNSYLVANIA, IMPOSING FOR GENERAL REVENUE PURPOSES A PER CAPITA TAX OF FIVE DOLLARS (\$5.00) ON EACH RESIDENT OR INHABITANT OVER EIGHTEEN YEARS OF AGE IN THE SCHOOL DISTRICT OF THE BOROUGH OF PLUM, COUNTY OF ALLEGHENY, PENNSYLVANIA.

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 per capita tax for general revenue purposes of Five Dollars (\$5.00) shall be levied, assessed and collected on each resident or inhabitant, over eighteen years of age, in the School District of the Borough of Plum, County of Allegheny, Pennsylvania.

SECTION 2. 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. It shall also be his duty to keep a record showing the amount received by him from each person paying the tax and the date of such receipt.

B. The Tax Collector of the Borough of Plum, County of Allegheny, Pennsylvania, may sue for the recovery of taxes due and imposed under this Resolution. Sections 18, 19, 20, 20.1 and 21 of the Local Tax Enabling Act of 1965, as amended, are made a part of this Section and incorporated herein.

SECTION 3. PENALTIES AND INTEREST

A. If the tax levied and assessed by this Resolution is not paid when due, interest at

the rate of six percent per annum on the amount of the tax, and an additional penalty of one-half of one percent of the amount of the unpaid tax for each month or fraction thereof during which the tax remains unpaid, shall be added and collected. When suit is brought for the recovery of any such tax, the person liable therefore shall, in addition, be liable for the costs of collection and the interest and penalties herein imposed.

SECTION 4. AUTHORITY

A. This Resolution and the tax imposed hereby are adopted and levied pursuant to the authority conferred by the Local Tax Enabling Act, Act of Assembly of December 31, 1965, No. 511, as amended. All of the provisions of this Act and its amendments are adopted and by reference made a part of this Resolution.

SECTION 5. EFFECTIVE DATE

A. The provisions of this Resolution shall become effective July 1, 2017, and remain in effect for the fiscal year 2017-2018.

ADOPTED as a Resolution of the Board of School Directors of the School District of the Borough of Plum, County of Allegheny, Pennsylvania, this 20th day of June, 2017.

ATTEST:

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

Cynthia Vento, Secretary

Kevin Dowdell, President

**REALTY TRANSFER TAX RESOLUTION
2017-18**

**RESOLUTION OF THE SCHOOL DISTRICT OF THE BOROUGH OF
PLUM, COUNTY OF ALLEGHENY, PENNSYLVANIA, CONTINUING
THE ONE PER CENT (1.0%) TAX ON TRANSFER OF REAL PROPERTY.**

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

1. There shall be no change in the rate of tax relating to the Realty Transfer Tax Resolution of June 29, 1987, and any amendments or additions thereto. A copy of the said Resolution is attached hereto and made a part hereof.

THEREFORE, pursuant to the Act of December 31, 1965, P.L. 1257, as amended, and Act 77 of 1986, the provisions of this Resolution shall become effective July 1, 2017, and remain in effect for the fiscal year 2017-18.

ADOPTED as a Resolution of the Board of School Directors of the School District of the Borough of Plum, County of Allegheny, Pennsylvania, this 20th day of June, 2017.

ATTEST:

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

Cynthia Vento, Secretary

Kevin Dowdell, President

**EARNED INCOME TAX RESOLUTION
2017-18**

RESOLUTION OF THE SCHOOL DISTRICT OF THE BOROUGH OF PLUM, COUNTY OF ALLEGHENY, PENNSYLVANIA, CONTINUING THE FOLLOWING TAXES: A ONE PER CENT (1.0%) TAX ON SALARIES, WAGES, AND OTHER COMPENSATIONS AND A ONE PER CENT (1.0%) TAX ON NET PROFITS.

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

1. There shall be no change in the rate of tax relating to the Earned Income Tax Resolution of May 27, 1966, and any amendments or additions thereto. A copy of the said Resolution is attached hereto and made a part hereof.

THEREFORE, pursuant to the Act of December 31, 1965, P.L. 1257, as amended, the provisions of this Resolution shall become effective July 1, 2016, and remain in effect for the fiscal year 2017-2018.

ADOPTED as a Resolution of the Board of School Directors of the School District of the Borough of Plum, County of Allegheny, Pennsylvania, this 20th day of June, 2017.

ATTEST:

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

Cynthia Vento, Secretary

Kevin Dowdell, President

**LOCAL SERVICES TAX RESOLUTION
2017-18**

RESOLUTION OF THE PLUM BOROUGH SCHOOL DISTRICT REENACTING AND CONTINUING THE OCCUPATIONAL PRIVILEGE/EMERGENCY AND MUNICIPAL SERVICES TAX NOW KNOWN AS THE LOCAL SERVICES TAX PURSUANT TO THE AMENDMENTS MADE TO THE LOCAL TAX ENABLING ACT AS SET FORTH IN ACT 7 OF 2007.

WHEREAS, the Plum Borough School District (the "School District") levies, assesses, and collects an Occupational Privilege Tax/Emergency and Municipal Services Tax on each person who engages in an occupation in Plum Borough at an effective rate of \$5.00 per annum, pursuant to the Local Tax Enabling Act; and

WHEREAS, the Pennsylvania Legislature enacted Act 7 of 2007, which amends the Local Tax Enabling Act, Act 511 of 1965, by adopting several changes to the formerly known Emergency and Municipal Services Tax, and changing the name of the tax to the Local Services Tax; and

WHEREAS, the Plum Borough School District is desirous of continuing its Occupational Privilege Tax/Emergency and Municipal Services Tax, now legislatively known as the Local Services Tax, at the same rate as currently exists and to adopt those provisions as set forth in Act 7 of 2007.

NOW THEREFORE BE IT RESOLVED AS FOLLOWS:

SECTION 1. NAME CHANGE

The name of the Occupational Privilege Tax/Emergency and Municipal Services Tax shall hereinafter be known as the Local Services Tax.

SECTION 2. IMPOSITION OF TAX

Plum Borough School District hereby continues to assess, levy and collect from each person who engages in an occupation in Plum Borough for any length of time a Local Services Tax in the amount of Ten Dollars (\$10.00), with an effective rate of Five Dollars (\$5.00) due to Plum Borough having levied an identical tax, for each calendar year in accordance with the provisions of the Local Tax Enabling Act, No. 511 of 1965 as amended by Act 7 of 2007 together codified as 53 P.S. 6901-6924.

SECTION 3. ADMINISTRATION

The Local Services Tax levied by the School District and all applicable interest and penalties shall be administered, collected, and enforced by the local tax collectors pursuant to the Local Tax Enabling Act (53 p.s. 6901), as amended.

SECTION 4. EXEMPTION

Any person whose total earned income and net profits from all services is less than Twelve Thousand (\$12,000.00) Dollars per year shall be exempt from paying the Local Services Tax.

SECTION 5. EFFECTIVE DATE

A. The provisions of this Resolution shall become effective July 1, 2017, and remain in effect for the fiscal year 2017-2018.

ADOPTED as a Resolution of the Board of School Directors of the School District of the Borough of Plum, County of Allegheny, Pennsylvania, this 28th day of June, 2017.

ATTEST:

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

Cynthia Vento, Secretary

Kevin Dowdell, President

**PER CAPITA – SCHOOL CODE 679
RESOLUTION 2017-18**

RESOLUTION OF THE SCHOOL DISTRICT OF THE BOROUGH OF PLUM, COUNTY OF ALLEGHENY, PENNSYLVANIA, IMPOSING FOR GENERAL REVENUE PURPOSES A PER CAPITA TAX OF FIVE DOLLARS (\$5.00) ON EACH RESIDENT OR INHABITANT OVER EIGHTEEN YEARS OF AGE IN THE SCHOOL DISTRICT OF THE BOROUGH OF PLUM, COUNTY OF ALLEGHENY, PENNSYLVANIA.

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 per capita tax for general revenue purposes of Five Dollars (\$5.00) shall be levied, assessed and collected on each resident or inhabitant, over eighteen years of age, in the School District of the Borough of Plum, County of Allegheny, Pennsylvania.

SECTION 2. 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. It shall also be his duty to keep a record showing the amount received by him from each person paying the tax and the date of such receipt.

B. The Tax Collector of the Borough of Plum, County of Allegheny, Pennsylvania, may sue for the recovery of taxes due and imposed under this Resolution.

SECTION 3. PENALTIES AND INTEREST

A. If the tax levied and assessed by this Resolution is not paid when due, interest at the rate of six percent per annum on the amount of the tax, and an additional penalty of one-half of one percent of the amount of the unpaid tax for each month or fraction thereof during which the tax remains unpaid, shall be added and collected. When suit is brought for the recovery of any such tax,

the person liable therefore shall, in addition, be liable for the costs of collection and the interest and penalties herein imposed.

SECTION 4. AUTHORITY

A. This Resolution and the tax imposed hereby are adopted and levied pursuant to the authority conferred by the Public School Code of Act of 1949, March 10, 1949, P.L. 30, Article VI, Section 679, as amended. All of the provisions of this Act and its amendments are adopted and by reference made a part of this Resolution.

SECTION 5. EFFECTIVE DATE

A. The provisions of this Resolution shall become effective July 1, 2017, and remain in effect for the fiscal year 2017-2018.

ADOPTED as a Resolution of the Board of School Directors of the School District of the Borough of Plum, County of Allegheny, Pennsylvania, this 20th day of June, 2017.

ATTEST:

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

Cynthia Vento, Secretary

Kevin Dowdell, President