

**WARREN COUNTY SCHOOL DISTRICT
WARREN COUNTY, PENNSYLVANIA**

RESOLUTION NO. _____

**A RESOLUTION OF THE BOARD OF SCHOOL DIRECTORS OF THE WARREN
COUNTY SCHOOL DISTRICT AUTHORIZING THE PAYMENT OF SCHOOL REAL
PROPERTY TAXES IN INSTALLMENTS FOR ALL TAXPAYERS**

WHEREAS, the Board of School Directors of the Warren County School District has elected to authorize the collection and payment of school real property taxes, excluding any interim or delinquent school real property taxes, in installments for all taxpayers pursuant to the Taxpayer Relief Act, 53.P.S. §6926.1502, *et. seq.*

NOW, THEREFORE, BE IT RESOLVED by the Board of School Directors of the Warren County School District as follows:

1. The Board of School Directors, by adoption of this Resolution, will permit all taxpayers to be eligible to pay school real property taxes, excluding any interim or delinquent school real property taxes, in installments for the calendar year 2012 and each year thereafter. .
2. The process for the collection of school real property taxes in installments, shall be as follows:
 - a. Taxpayers electing to pay in installment payments must pay the face amount of the school real property tax bill. No discount shall be offered for installment payments.
 - b. There shall be three (3) equal installments established during the months prior to December 31 of each calendar year, which is the date established by Warren County for the turnover of delinquent taxes pursuant to the Real Estate Tax Sale Law.
 - c. The due dates for the three (3) equal installment payments shall be September 15, October 15, and November 15 of each year.

d. The payment of the first installment on or before the due date shall be viewed as conclusive evidence of the intention to pay school real property taxes in installments for that particular year.

e. When a taxpayer, by not making payment of the first installment on or before the due date, fails to indicate the conclusive intention to pay by in installments, the taxpayer waives the right to pay in installments for that particular year, and the school real property taxes shall become due and payable and collected in accordance with P.L. 1050, no. 394 (Local Tax Collection Law), subject to the discounts and penalties provided by this law.

f. When a taxpayer has demonstrated conclusive evidence of the intention to pay school real property taxes in installments for a particular year by paying the first installment on or before the due date, on the date that any subsequent installment for that particular year becomes delinquent a penalty of ten percent (10%) shall be added to the scheduled payment and shall be collected by the tax collector, without regard to any partial payment of the installment. An installment shall not be considered delinquent if paid on or before the respective due date. An installment shall be considered delinquent if paid after the respective due date

g. All installment payments must be made prior to the turnover of delinquent taxes to the County on December 31 of each calendar year.

h. For property returned to the County Commissioners for nonpayment of taxes, or in the event that a lien for such unpaid installment or installments is filed in the Office of the Prothonotary, the additional penalties, interest, and/or fees provided for by the existing return and lien laws shall also apply and shall be in addition to any penalty assessed pursuant to Section 2(f) of this Resolution.

i. The annual tax notice sent to a taxpayer will contain information regarding the option for the payment of school real property taxes in installments and the dates on which such installment payments are due or delinquent.

3. This Resolution repeals Resolution No. 08-06-02 and Resolution No. 08-04-04.. Additionally, all other Resolutions or parts of Resolutions of this District which are not in accord with

this Resolution are hereby repealed insofar as they affect this Resolution.

4. This Resolution will become effective July 1, 2012, and will continue in effect thereafter for real estate taxes levied for the school year beginning July 1, 2012, and for real estate taxes levied for future years, until amended or repealed.

ADOPTED at a meeting of the Board of School Directors of the Warren County School District this ____ day of April, 2012.

ATTEST: (seal)

WARREN COUNTY SCHOOL DISTRICT

Ruth Huck, Board Secretary

By: _____
Arthur Stewart, Board President