

OFFICIAL
SOUTH ALLEGHENY SCHOOL DISTRICT
ALLEGHENY COUNTY, PENNSYLVANIA
RESOLUTION NO. 2007-06

A RESOLUTION OF THE SOUTH ALLEGHENY SCHOOL DISTRICT, ALLEGHENY COUNTY, PENNSYLVANIA, ADOPTING A PLAN FOR PROVIDING AN OPTION FOR INSTALLMENT PAYMENTS OF REAL ESTATE TAXES ON APPROVED HOMESTEAD AND FARMSTEAD PROPERTY PURSUANT TO THE TAXPAYER RELIEF ACT (ACT 1 OF 2006).

WHEREAS, the Board of Directors of the South Allegheny School District is required to adopt a Plan for providing an option for installment payments of real estate taxes on approved Homestead and Farmstead Property pursuant to the Taxpayer Relief Act (Act 1 of 2006).

NOW, THEREFORE, BE IT RESOLVED AND ADOPTED By the Board of School Directors of the South Allegheny School District, Allegheny County, Pennsylvania, and IT IS HEREBY RESOLVED and ADOPTED by authority of the same, that:

The Board of School Directors of the South Allegheny School District hereby adopts a plan for providing an option for installment payments of real estate taxes on approved homestead and farmstead property pursuant to the Taxpayer Relief Act (Act 1 of 2006), as follows:

1. Installment Payment Dates. A taxpayer electing the installment payment option may pay the real estate tax in three (3) equal installment payments of one-third (1/3) of the full tax amount. The installments are due on or before August 31, October 31, and December 31 of the year in which the tax is levied. Any installment not paid in full by these dates is delinquent.

2. Taxpayer election of installment payment option. Payment of the first installment in full by August 31 will constitute a taxpayer election to pay real estate taxes in installments. Installment payment is permitted if the taxpayer elects by paying the first installment payment in full by August 31. If the taxpayer fails to pay the first installment payment by August 31, the taxpayer may nevertheless elect to pay the tax in installments by paying on or before October 31 the delinquent first installment payment, together with a penalty in the amount of 10% of the amount of the installment payment, and paying the second installment payment in full. If the taxpayer fails to meet these requirements, the full amount of the real estate tax is due on or before October 31, and the real estate tax is delinquent if not paid in full on or before October 31.

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3. No discount. No discount applies to installment payments.

4. Penalty on delinquent installments. If a taxpayer makes the first installment payment by August 31 and fails to pay in full any subsequent installment by the installment due date, the installment not paid by the due date is delinquent, and a penalty will be added to the tax in the amount of ten (10%) percent of the amount of the installment not paid by the installment due date, without regard to any partial payment of the installment.

5. Ineligibility. A taxpayer who is delinquent by more than ten (10) days on all installment payments is ineligible for the installment payment option in the following school year.

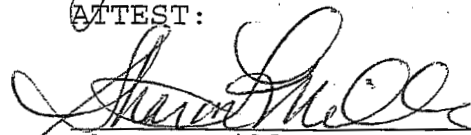
6. Option limited to approved homestead and farmstead property. A taxpayer may elect installment payments only for real estate taxes payable on real estate approved by the County assessment office under the Taxpayer Relief Act as a homestead or farmstead property eligible for a homestead or farmstead exclusion.

7. Severability. If any provision of this Resolution shall be determined to be unlawful, invalid, or unenforceable, then that provision shall be considered severable from the remaining provisions of this Resolution which shall be in full force and effect.

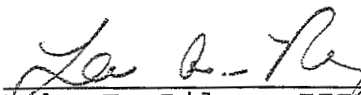
8. Effective Date. This plan will become effective July 1, 2007, and will continue in effect thereafter for real estate taxes levied for the school year beginning July 1, 2007, and for real estate taxes levied for future years, until amended or repealed.

RESOLVED AND ADOPTED by the Board of School Directors of the South Allegheny School District, Allegheny County, Pennsylvania, meeting in regular and public session, this 20th day of June, 2007.

ATTEST:


Sharon Miller
Secretary

SOUTH ALLEGHENY SCHOOL DISTRICT

By: 
Luke F. Riley, III, President
Board of School Directors