

**TUSCARORA SCHOOL  
DISTRICT**

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A RESOLUTION BY THE TUSCARORA SCHOOL DISTRICT AUTHORIZING  
HOMESTEAD AND FARMSTEAD EXCLUSION REAL ESTATE TAX  
ASSESSMENT REDUCTIONS FOR THE SCHOOL YEAR BEGINNING JULY 1,  
2016.

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**WHEREAS**, provisions of the Homestead and Farmstead Property Exclusion Program Act (part of Act 50 of 1998) and the Taxpayer Relief Act (Act 1 of 2006) provide for homestead and farmstead exclusion real estate tax assessment reductions for the school year beginning July 1, 2016;

**WHEREAS**, in April 2016, the Secretary of Budget certified the total amount of revenue available for distribution under the Homestead and Farmstead Property Exclusion Program and the Taxpayer Relief Act and in May 2016 the County of Franklin Certified certain information with regard to homesteads and farmsteads necessary to calculate the amount of property tax reduction available to registered homesteads and farmsteads; and

**WHEREAS**, the Tuscarora School must pass a resolution authorizing homestead and farmstead exclusion real estate tax assessment reductions pursuant to Act 50 of 1998 and Act 1 of 2006.

**RESOLVED BY THE BOARD OF DIRECTORS OF THE TUSCARORA SCHOOL DISTRICT** THAT homestead and farmstead exclusion real estate tax assessment reductions are authorized for the school year beginning July 1, 2016, under the provisions of the Homestead and Farmstead Property Exclusion Program Act (part of Act 50 of 1998) and the Taxpayer Relief Act (Act 1 of 2006), as follows:

**SECTION 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, 2016:

- a. **Gambling tax funds.** The Pennsylvania Department of Education (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. §6926.505(b), as a property tax reduction allocation funded by gambling tax funds, the amount of \$630,105.62.
- b. **2015-2016 Unused Homestead /Farmstead funds.** The Tuscarora School District has a balance of \$208.81 in unused Homestead and Farmstead funds from the 2015-2016 school year. These funds will be included in the 2016-2017 Homestead and Farmstead calculations.
- c. **Aggregate amount available.** Adding these amounts, the aggregate amount available during the school year for real estate tax reduction is \$630,314.43.

**SECTION 2. Homestead/farmstead numbers.** Pursuant to Act 50, 54 Pa. C.S. §8584(i), and Act 1 53 P.S. §6926.341(g)(3), the County has provided the School District with a certified report listing approved homesteads and approved farmsteads as follows:

- a. The number of approved homesteads within the School District is 4,706. b. The number of approved farmsteads within the School District is 182.
- c. The aggregate number of approved homesteads and approved farmsteads is 4,888.

**SECTION 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 amount available during the school year for real estate tax reduction of \$630,105.62 by the Paragraph 2(c) aggregate number of approved homesteads and approved farmsteads of 4,888 (before considering the assessed value of approved homesteads and approved farmsteads having an assessed value below the preliminary calculation of the maximum real estate assessed value reduction amount to be established as the homestead and farmstead exclusion amount), the preliminary the maximum real estate tax reduction amount applicable to each approved homestead and each approved farmstead is \$128.95.

Based on calculations provided by the School District Business Office from the best available information, considering the assessed value of approved homesteads and approved farmsteads having an assessed value below the preliminary calculation of the maximum real estate assessed value reduction amount to be established as the homestead exclusion and the farmstead exclusion amount, an additional aggregate amount of \$10,888.13 will be available during the school year for real estate tax reduction applicable approximately 4,888 homesteads and farmsteads, resulting in an additional real estate tax reduction amount available for each homestead and farmstead of \$.18. Adding this additional amount to the preliminary calculation of the maximum real estate tax reduction amount of \$128.95, the final maximum real estate tax reduction amount applicable to each approved homestead and to each approved farmstead is \$129.13.

**SECTION 4. Homestead exclusion calculation.** Dividing the paragraph 3 maximum real estate tax reduction amount of \$129.13 by the School District real estate tax rate of 116.6478 mills the maximum real estate assessed value reduction to be reflected on the tax notices as a homestead exclusion for each approved homestead exclusion is \$1,107, and the maximum real estate assessed value reduction to be reflected on tax notices as a farmstead exclusion for each approved farmstead is \$1,107.

**SECTION 5. Homestead/farmstead exclusion authorization – August 1 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 the lesser of: (a) the County-established assess value of the homestead, or (b) the paragraph 4 maximum real estate assessed value reduction of \$1,107. The tax notice issued to the owner of each approved farmstead within the School District shall reflect a farmstead exclusion real estate assessed value reduction equal to the lesser of: (a) the County-established assess value of the farmstead, or (b) the paragraph 4 maximum real estate assessed value reduction of \$1,107. For purposes of this Resolution “approved homestead” and “approved farmstead” shall mean homesteads and farmsteads listed in

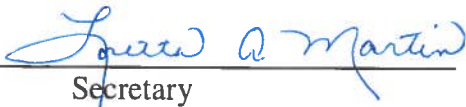
the report referred to in paragraph 2 above and received by the School District from the County Assessment Office on or before May 15 pursuant to Act 1, 53 P.S. §6926.341(g)(3), based on homestead/farmstead applications filed with the County Assessment Office on or before March 1. This paragraph 5 will 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 August 1, and will not apply to interim real estate tax bills.

**AND RESOLVED FURTHER**, that the Tuscarora School District administration and officials shall take any and all action necessary to carry out the intent of this resolution.

**RESOLVED** this 13th day of June 2016.

ATTEST:

BOARD OF SCHOOL DIRECTORS  
OF THE TUSCARORA SCHOOL  
DISTRICT

  
Secretary

By:   
President

