

UNITED
SCHOOL DISTRICT

ADMINISTRATIVE
REGULATION

606-AR. RESOLUTION ADOPTING INSTALLMENT PAYMENTS FOR REAL ESTATE
TAXES PURSUANT TO ACT 1 2006 CHAPTER 15

The school district has the power to provide for the collection and payment of its real estate taxes, and believes that instituting installment payments will encourage the timely payment of current real estate taxes and thereby reduce delinquencies.

Installment payments of real estate taxes will benefit numerous property owners by extending their tax obligations over a longer period of time without incurring a penalty.

Installment Authorized

In lieu of paying the current real estate taxes (excludes interim or delinquent school property taxes) in one (1) lump sum, a taxpayer with homestead or farmstead property, approved pursuant to Section 341 of Act 1, 2006, may pay the annually levied real estate tax in three (3) installments.

Number Of Installments And Due Dates

Real estate taxes may be paid in three (3) equal installments, which shall be paid and due as follows:

1. First installment equal to fifty percent (50%) of the face (principal) amount shall be due on August 31st of each fiscal year.
2. Second installment equal to thirty percent (30%) of the face (principal) amount shall be due on October 31st of each fiscal year.
3. Third installment equal to twenty percent (20%) of the face (principal) amount shall be due on or before December 15th of each fiscal year.

Election To Pay By Installments

To exercise the privilege of installment payments, the taxpayer must pay the first installment on or before August 31st. Payment of the first installment by a taxpayer before the installment becomes delinquent shall conclusively evidence an intention to pay the taxes on the installment plan, as provided above.

Where a taxpayer shall fail to pay the first installment on or before August 31st, the taxpayer shall have waived the privilege to pay installments. In such event, the entire real estate tax shall be due in full, subject to any discounts or penalties provided by law.

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Discounts

Where payment of taxes is made on the installment basis, there shall be no discount allowed on real estate taxes.

Penalty

An unpaid installment shall not be considered delinquent if paid on or before the installment date established above. If the second installment becomes delinquent, a penalty of ten percent (10%) per centum shall be added to the amount of the second installment, and shall be collected by the tax collector. If the third installment becomes delinquent, a penalty of ten percent (10%) per centum shall be added to the amount of the third installment and shall be collected by the tax collector.

Commission

Installments shall be collected by the elected tax collector. The elected tax collector shall be paid such commissions or compensation at the same rate on installment payments as is paid for the collection of real estate taxes generally. The expenses of postage and printing of tax notices shall be paid by the school district in the same manner as other real estate taxes.

Effective Date

The provision of the Resolution shall be effective for fiscal year 2007-2008 and shall remain in effect for all subsequent fiscal years until or unless rescinded or amended.

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