

MECHANICSBURG AREA SCHOOL DISTRICT

Real Estate Tax Universal Installment Payment Plan Resolution # 2012-2

RESOLVED, by the Board of School Directors of Mechanicsburg Area School District, that a plan is adopted providing an option for installment payment of real estate taxes on approved homestead and farmstead property pursuant to the Taxpayer Relief Act (Act 1 of 2006), as follows:

Real Estate Tax Installment Payment Plan
(Installment payment available for all taxpayers.)

For the real estate tax levied by the School District, other than interim real estate tax, taxpayers may elect an installment payment option under the following rules:

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, September 30, and October 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 taxpayer election to pay tax in installments. Installment payment is permitted only if the taxpayer elects by paying the first installment payment in full by August 31. 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.
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, if not paid on or before October 31, a penalty will be added to the tax in the amount of ten percent (10%) of the amount 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 available for all property.** Any taxpayer may elect installment payment.
7. **Notice.** The tax notice shall annually set forth information regarding the payment of school real property taxes in installments and the dates on which such payments are due or delinquent consistent with the Resolution.
8. **Effective date.** This plan 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 Mechanicsburg Area School District on March 13, 2012.

ATTEST:

MECHANICSBURG AREA SCHOOL DISTRICT
BOARD OF SCHOOL DIRECTORS

BY: Alan Vander
Secretary

BY: John Marks
(Vice) President

(SEAL)