

**A RESOLUTION OF THE BOARD OF SCHOOL DIRECTORS
OF THE SOUTHERN LEHIGH SCHOOL DISTRICT
AUTHORIZING THE COLLECTION OF SCHOOL PROPERTY TAXES
FOR ALL TAXPAYERS IN INSTALLMENTS
MAY 21, 2012**

WHEREAS, Act 25 of June 30, 2011, P.L. 148, 53 PS 6926.1502 (b.1) and (c.1), requires school districts no later than June 30, 2012, to adopt a resolution for calendar year 2012 and each year thereafter authorizing the collection and payment of school real property taxes in installments from “small business owners,” as defined in the Act, excluding any interim or delinquent school real property taxes; and

WHEREAS, on June 25, 2007, the Board of School Directors previously adopted a Resolution authorizing the collection and payment of school real property taxes in installments from “taxpayers with homestead or farmstead property”; and

WHEREAS, the Board of School Directors desires to make available to **all taxpayers** the opportunity to make payment of school real property taxes in installments, regardless of the character of said real property or the status of said taxpayers.

NOW, THEREFORE, BE IT RESOLVED that all taxpayers shall be eligible for participation in the installment payment of school real property taxes as provided hereinbelow:

1. FULL PAYMENT.

Full payment of the real estate tax shall be due and payable on or before the close of business on October 31, 2012, with a two percent (2%) discount provided for full payment prior to August 31, 2012. All taxpayers, except as indicated below, who fail to

make payment of the tax in full on or before the close of business on October 31, 2012, shall be charged a penalty of ten percent (10%), which penalty shall be added to the tax by the tax collector and collected by the tax collector. The school real property taxes shall become due and payable and be collected as provided in the Act of May 25, 1945 (P.L. 1050, No. 394), known as the Local Tax Collection Law, subject to the discounts and penalties provided by that Act unless an eligible taxpayer evidences an intention to pay school real property taxes in installments as provided below.

2. INSTALLMENT PAYMENTS.

a. All taxpayers shall be eligible for participation in the payment of school real property taxes in installments. The following shall be excluded from real estate installment payments: interim school property taxes and delinquent school property taxpayers.

b. Installment payment of taxes shall be due and payable in one-third (1/3) equal payments, without discount, by the close of business on or before August 10, 2012, October 10, 2012, and December 10, 2012. In order to be eligible to make installment payments, a taxpayer must make the first installment payment by the close of business on or before August 10, 2012. The payment of the first installment by a taxpayer eligible for installment payments shall conclusively evidence an intention to pay school realty property taxes in installments. Those 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. After the first installment, if an installment payment is not paid when due, then a ten percent (10%) penalty shall be assessed on the amount of

the installment payment due. Two or more late payments of ten days or more will render the taxpayer ineligible to participate in installment payments for the following school fiscal year.

3. COLLECTION AND FAILURE TO PAY SCHOOL PROPERTY TAXES.

a. The collection of school real property taxes, including collection of installment payments, shall be made by the elected tax collectors of the School District who shall set forth on all notices regarding such payments the dates when such payments are due, including installment payments.

b. In the event a taxpayer fails to evidence an intention to pay school real property taxes in installments, those taxes shall become due and payable and be collected as provided by the Local Tax Collection Law (P.L. 1050, No. 394) and shall be subject to discounts and penalties as provided in that Act and the Taxpayer Relief Act of 2006. Tax bills not paid in full by December 31, 2012, will be turned over to the Lehigh County Tax Claim Bureau on or before the date established by Lehigh County for the turnover of delinquent taxes pursuant to the Act of July 7, 1947 (P.L. 1368, No. 542), known as the Real Estate Tax Sale Law.

4. EFFECTIVE DATE.

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

ADOPTED: May 21, 2012

Attest:

Southern Lehigh School District

Diana Millman, Board Secretary

By: _____
Thomas McLoughlin, Board President