

## PENN CAMBRIA SCHOOL DISTRICT

### Real Estate Tax Universal Installment Payment Plan Resolution

(installment payment available for all taxpayers)

**RESOLVED**, by the Board of School Directors of Penn Cambria School District, that a plan is adopted providing an option for installment payment of real estate taxes for all taxpayers pursuant to the Taxpayer Relief Act, 53 P.S. § 6926.1502, as follows:

### Real Estate Tax Universal 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, October 31, and December 15 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 this requirement, 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 a penalty will be added to the tax in the amount of five percent (5%) of the amount of the entire installment not paid in full by the installment due date, without regard to any partial payment of the installment.
5. **Option available for all property.** Any taxpayer may elect installment payment.
6. **Ineligibility.** Two or more late payments of ten (10) days or more will render the taxpayer ineligible to participate in installment payments for the following fiscal year.
7. **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.

8. **Turnover of Delinquent Taxes.** Tax bills not paid in full by December 31 each year, will be turned over to Cambria County or Blair County, as applicable, on or before the date established by the applicable county in which the school district is located for the turnover of delinquent taxes.

**ADOPTED** at a meeting of the Board of School Directors of the Penn Cambria School District this 19th day of June, 2012.

Attest:

  
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George F. Pyo, President  
Penn Cambria Board of School Directors

  
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Mrs. Karen S. Claar, Board Secretary  
Penn Cambria Board of School Directors