

Northeastern York School District
BOARD OF DIRECTORS

TAX RESOLUTION

WHEREAS, on June 27, 2006, the Pennsylvania legislature passed Act 1 of Special Session 2006, entitled the "Taxpayer Relief Act" (hereinafter "Act 1");

WHEREAS, Act 1 requires school districts to limit tax increases to the level set by an inflation index unless the tax increase is approved by voters in a referendum or the school district obtains from the Department of Education or a court of common pleas certain referendum exceptions;

WHEREAS, Act 1 does, however, allow a board of school directors to elect to adopt a resolution indicating that it will not raise the rate of any tax for the support of the public schools for the following fiscal year by more than its index, provided this resolution must be adopted no later than 110 days prior to the date of the election immediately preceding the upcoming fiscal year;

WHEREAS, the state adjusted index for the 2020-2021 fiscal year is 3.5%;


WHEREAS, the Northeastern York School District Board of Directors has made the decision that it shall not raise the rate of any tax for the support of the District for the 2020-2021 fiscal year by more than its index.

AND NOW, on this 6th day of January, 2020, it is hereby RESOLVED by the Northeastern York School District (hereinafter "District") Board of Directors (hereinafter "Board") the following:

1. The Board certifies that it will not increase any school district tax for the 2020-2021 school year at a rate that exceeds the index as calculated by the Pennsylvania Department of Education.
2. The Board certifies that it will comply with the procedures set forth in Section 687, of the Pennsylvania Public School Code (hereinafter "School Code"), 24 P.S. §6-687, for the adoption of its proposed and final budget.
3. The Board certifies that increasing any tax at a rate less than or equal to the index will be sufficient to balance its final budget of the 2020-2021 fiscal year.

4. The Administration of the District will submit the District's information on a proposed increase in the rate of a tax levied for the support of the District to the Pennsylvania Department of Education on the uniform form prepared by the Pennsylvania Department of Education no later than five days after the Board's adoption of this Resolution.
5. The Administration of the District will send a copy of this Resolution to the Pennsylvania Department of Education no later than five days after the Board's adoption of this Resolution.
6. The Board understands and agrees that by passing this Resolution it is not eligible to seek referendum exceptions under Section 333(f) of Act 1 and is not eligible to request approval from the voters through a referendum to increase a tax rate by more than the index as established for the 2020-2021 fiscal year.
7. Once this Resolution is passed, the Administration of the District is not required to comply with the preliminary budget requirements set forth in paragraphs (a) and (c) of Section 311 of Act 1. Provided, however:
 - (a) The Board understands and agrees that, upon receipt of the information submitted by the District as set forth in paragraphs 4 and 5 above, the Pennsylvania Department of Education shall compare the District's proposed percentage increase in the rate of the tax with the index.
 - (b) Within ten days of the receipt of this information, the Pennsylvania Department of Education shall inform the District whether its proposed tax rate increase is less than or equal to the index.
 - (c) If the Pennsylvania Department of Education determines that the District's proposed increase in the rate of the District's tax exceeds the index, the District is subject to the preliminary budget requirements as set forth in paragraph (a) and (c) of Section 311 of Act 1.

Seal


Board President, Margie Walker


Board Secretary, Brian Geller

Act 1 Index (current): 3.5%
 Calculation Method:

Approx. Tax Revenue from RE Taxes: \$41,916,158
 Amount of Tax Relief for Homestead Exclusions \$1,285,000
 Total Approx. Tax Revenue: \$43,201,158
 Approx. Tax Levy for Tax Rate Calculation: \$44,721,433

Total

2019-20 Data

	Rate	York	Total
a. Assessed Value		\$1,814,500,000	\$1,814,500,000
b. Real Estate Mills	26.4700		
I. 2020-21 Data			
c. 2018 STEB Market Value		\$1,712,583,001	\$1,712,583,001
d. Assessed Value		\$1,632,765,000	\$1,632,765,000
e. Assessed Value of New Constr/ Renov		\$0	\$0

2019-20 Calculations

f. 2019-20 Tax Levy (a * b)		\$42,735,815	\$42,735,815
2020-21 Calculations			
g. Percent of Total Market Value	100.000000%		100.000000%
h. Rebalanced 2019-20 Tax Levy (f Total * g)		\$42,735,815	\$42,735,815
i. Base Mills Subject to Index (h / a * 1000) if no reassessment (h / (d-e) * 1000) if reassessment	26.4700		

Calculation of Tax Rates and Levies Generated

j. Weighted Avg. Collection Percentage	96.500000%		96.500000%
k. Tax Levy Needed (Approx. Tax Levy * g)		\$44,721,433	\$44,721,433
III. 2020-21 Real Estate Tax Rate			
(k / d * 1000)	27.3900		
m. Tax Levy Generated by Mills (l / 1000 * d)		\$44,721,433	\$44,721,433
n. Tax Levy minus Tax Relief for Homestead Exclusions (m - Amount of Tax Relief for Homestead Exclusions)		\$43,436,433	\$43,436,433
o. Net Tax Revenue Generated By Mills (n * Est. Pct. Collection)		\$41,816,158	\$41,816,158

Act 1 Index (current): 3.5%

Calculation Method:

	Rate
Approx. Tax Revenue from RE Taxes:	\$41,916,168
Amount of Tax Relief for Homestead Exclusions	<u>\$1,285,000</u>
Total Approx. Tax Revenue:	\$43,201,168
Approx. Tax Levy for Tax Rate Calculation:	\$44,721,433
	York
	Total

Index Maximums

p. Maximum Mills Based On Index ($l * (1 + \text{index})$)	27.3984
q. Mills In Excess of Index (if $(l > p)$, $(l - p)$)	0.0000
r. Maximum Tax Levy Based On Index ($p / 1000 * d$)	\$44,731,883
IV. s. Millage Rate within Index? (If $l > p$ Then No)	Yes
t. Tax Levy In Excess of Index (if $(m > r)$, $(m - r)$)	\$0
u. Tax Revenue In Excess of Index ($t * \text{Est. Pct. Collection}$)	\$0
	\$44,731,883

Information Related to Property Tax Relief

V. Assessed Value Exclusion per Homestead	\$0.00
Number of Homestead/Farmstead Properties	
Median Assessed Value of Homestead Properties	\$0

Act 1 Index (current): 3.5%
 Calculation Method:

Approx. Tax Revenue from RE Taxes: \$41,916,158
 Amount of Tax Relief for Homestead Exclusions \$1,285,000
 Total Approx. Tax Revenue: \$43,201,158
 Approx. Tax Levy for Tax Rate Calculation: \$44,721,433

Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$1,285,000	Lowering RE Tax Rate	\$0	\$1,285,000
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$1,285,000

