

**MANHEIM TOWNSHIP SCHOOL DISTRICT
LANCASTER COUNTY, PENNSYLVANIA**

**A RESOLUTION IMPLEMENTING HOMESTEAD AND FARMSTEAD
EXCLUSIONS FOR THE 2015/2016 FISCAL YEAR OF THE MANHEIM
TOWNSHIP SCHOOL DISTRICT AS REQUIRED UNDER THE
TAXPAYER RELIEF ACT**

WHEREAS, the Secretary of the Pennsylvania Department of Education (“Department”) has notified the Manheim Township School District (“School District”) that, under Sections 324 and 505 of the Taxpayer Relief Act of Special Session No. 1 of 2005/2006 (“Act”), the Department will pay to the School District from the Property Tax Relief Fund the amount of \$1,108,561.74;

WHEREAS, under Section 334 of the Act, the School District is required to use such property tax reduction allocation to fund exclusions for approved homesteads and farmsteads in the 2015/2016 fiscal year of the School District;

WHEREAS, pursuant to Section 341(g)(3) of the Act, the Lancaster County Assessment Office has provided the School District with a certified report listing the aggregate number of approved homesteads and farmsteads within the School District as 10,149 (which consists of 10,126 approved homesteads and 23 approved farmsteads).

WHEREAS, as required under Section 342 of the Act and based on the above information, the Board of School Directors (“Board”) of the School District has calculated the homestead and farmstead exclusions for the 2015/2016 fiscal year of the School District and hereby adopt the following resolutions implementing homestead and farmstead exclusions for the 2015/2016 fiscal year;

NOW THEREFORE BE IT RESOLVED as follows:

1. Property Tax Reduction Allocation. The maximum property tax relief available in the case of each approved homestead and farmstead is set at \$109.20 (which is determined by dividing the amount of \$1,108,561.74, the total sum paid to the School District to fund homestead and farmstead exclusions for 2015/2016 by 10,149, the aggregate number of approved homesteads and farmstead within the School District).

2. Homestead/Farmstead Exclusion. The maximum homestead exclusion and the maximum farmstead exclusion, which must be reflected on the tax bills provided to owners of approved homesteads and farmsteads, is set at \$5,858 (which is determined by dividing the maximum property tax relief set forth above by the School District real estate tax rate of 18.6409 mills (.0186409)).

3. Tax Bills. The tax bill issued to the owner of an approved homestead within the School District shall reflect that the assessed value of the homestead subject to taxation by the School District shall be reduced by an amount equal to the lesser of: (a) the assessed value of the

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homestead as established by the Lancaster County Assessment Office, or (b) the maximum homestead exclusion of \$5,858 set forth above. The tax bill issued to the owner of an approved farmstead within the School District shall reflect that the assessed value of the farmstead subject to taxation by the School District shall be reduced by an amount equal to the lesser of: (a) the assessed value of the farmstead as established by the Lancaster County Assessment Office, or (b) the maximum farmstead exclusion of \$5,858 set forth above. This paragraph 3 will apply to tax bills issued based on the initial tax duplicate used in issuing initial tax bills for the school year, which will be issued on or promptly after July 1, and will not apply to interim real estate tax bills.

4. Definitions. For purposes of these resolutions, “approved homesteads” and “approved farmsteads” shall mean homesteads and farmsteads listed in the certified report referred to above and received by the School District from the Lancaster County Assessment Office on or before May 1 pursuant to 341(g)(3) of the Act.

We hereby certify that the foregoing is a true and correct copy of the resolutions adopted by the Board at a meeting thereof duly and legally held on the 18th of June, 2015.

MANHEIM TOWNSHIP
SCHOOL DISTRICT

Attest: _____
Secretary

By: _____
President

(School District Seal)