

WEST SHORE SCHOOL DISTRICT
Real Estate Tax Installment Payment Plan Resolution

RESOLVED, by the Board of School Directors of West Shore School District, that a plan is adopted providing an option for installment payment of real estate taxes pursuant to the Taxpayer Relief Act (Act 1 of 2006), as follows:

Real Estate Tax Installment Payment Plan

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. If a taxpayer does not opt for the installment payment plan by August 31, they are not eligible to participate in the plan. Any installments not paid in full by these dates are 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 ten percent (10%) of the amount of the installment not paid by the installment due date.
5. **Effective date.** This plan will become effective July 1, 2015, and will continue in effect thereafter for real estate taxes levied for the school year beginning July 1, 2016, and for real estate taxes levied for future years, until amended or repealed.