



Chester Upland School District
BOARD OF SCHOOL DIRECTORS
SPECIAL MEETING AGENDA

June 30, 2020

1. Call to Order

2. Pledge of Allegiance to the Flag

3. Public Comment

4. Business Agenda

A-1 Approval of the Re-adoption of Real Estate Transfer Tax

A-2 Approval of Resolution to Levy and Assess the real estate tax millage for the 2020-2021 school year

5. Adjournment

Chester Upland School District
BOARD OF SCHOOL DIRECTORS
SPECIAL MEETING AGENDA

June 30, 2020

BUSINESS AGENDA

A-1 Approval of the Re-adoption of Real Estate Transfer Tax

A RESOLUTION TO PROVIDE REVENUE FOR GENERAL SCHOOL PURPOSES BY IMPOSING, ASSESSING AND LEVYING A TAX UPON TRANSFERS AND CONVEYANCES OF ANY LAND, TENEMENTS OR HEREDITAMENTS, OR ANY INTEREST THEREIN, SITUATE WHOLLY OR PARTLY WITHIN THE CHESTER UPLAND SCHOOL DISTRICT, DELAWARE COUNTY, PENNSYLVANIA; IMPOSING DUTIES AND CONFERRING POWERS ON THE SECRETARY AND TREASURER OF THE DISTRICT; PROVIDING FOR THE PAYMENT OF THE SAID TAX; PRESCRIBING THE METHOD AND MANNER OF COLLECTING THE TAX IMPOSED, ASSESSED AND LEVIED, PROVIDING CERTAIN EXEMPTIONS AND IMPOSING PENALTIES FOR THE NON-PAYMENT THEREOF.

WHEREAS, the Chester Upland School District requires additional revenue by virtue of the ever increasing cost of maintaining school facilities and providing services required under the Public School Code of 1949;

NOW, THEREFORE, under and by virtue of and pursuant to the authority granted by Act 511 of the General Assembly of the Commonwealth of Pennsylvania, approved the 31st day of December, 1965, P.L. 1257, as amended from time to time and by Act 40 of 2005 of the Pennsylvania Department of Revenue, it is hereby resolved, adopted, and enacted as follows:

Section 1. The Real Estate Transfer Tax Resolution of the Chester Upland School District originally adopted by the School District in 1968, and last amended and supplemented, is further amended and supplemented as follows:

SECTION III - IMPOSITION OF TAX; INTEREST is supplemented and amended to read as follows:

The tax imposed under Section III at the rates current in effect for fiscal year 2017-18 and all applicable interest and penalties shall be administered, collected and enforced under the Act of December 31, 1965 (P.L. 1257, No. 511), as amended, known as the "The Local Tax Enabling Act"; provided, that if the correct amount of the tax is not paid by the last date prescribed for timely payment, the Chester Upland School District pursuant to Section 1102-D of the Tax Reform Code of 1971 (72 P.S. §8102-D), authorizes and directs the Department of Revenue of the Commonwealth of Pennsylvania to determine, collect and enforce the tax, interest, and penalties.

Any tax imposed under Section III that is not paid by the date the tax is due shall bear interest as prescribed for interest on delinquent municipal claims under the Act of May 16, 1923 (P.L. 207, No. 153) (53 P.S. §§ 7101, *et seq.*), as amended, known as "The Municipal Claims and Tax Liens Act." The interest rate shall be the lesser of the interest rate imposed upon delinquent Commonwealth taxes as provided in Section 806 of the Act of April 9, 1929 (P.L. 343, No. 176) (72 P.S. §805), as amended, known as the "Fiscal Code", or the maximum interest rate permitted under the Municipal Claims and Tax Liens Act for tax claims.

All other provisions of the Real Estate Transfer Tax Resolution of the Chester Upland School District shall remain in effect.

A-2 Approval of Resolution to levy and assess the real estate tax millage for the 2020-2021 school year

WHEREAS, the School District has been declared a school district in severe financial recovery pursuant to Act 141 of 2012 (the Act) on August 14, 2012; and

WHEREAS, a Receiver for the School District has been appointed pursuant to the provisions of Act 141 of 2012 by the Court of Common Pleas of Delaware County on December 13, 2012; and

WHEREAS, the authority to levy and raise taxes remains with the Board of School Directors pursuant to Section 672-A(a)(2) of the Act; and

WHEREAS, the Receiver has directed the Board of School Directors of the Chester Upland School District to levy and raise real estate taxes for the 2020-2021 school year pursuant to Section 672-A(b)(4) of the Act; and

NOW THEREFORE, the Board of School Directors does hereby levy and assess the REVISED millage for real estate tax purposes for the 2020-2021 fiscal year as follows:

55.6400 mills in the City of Chester,
27.9500 mills in the Borough of Upland, and
27.9500 mills in the Township of Chester