

**WELLSBORO AREA SCHOOL DISTRICT,  
Tioga and Lycoming Counties, Pennsylvania**

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**RESOLUTION**

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**OF THE BOARD OF SCHOOL DIRECTORS OF  
WELLSBORO AREA SCHOOL DISTRICT AUTHORIZING  
AND IMPLEMENTING THE HOMESTEAD AND  
FARMSTEAD EXCLUSION APPLICABLE TO THE 2019-20  
FISCAL YEAR.**

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**WHEREAS**, Wellsboro Area School District, Tioga and Lycoming Counties, Pennsylvania (the “School District”), is a school district of the Commonwealth of Pennsylvania (the “Commonwealth”) and is governed by its Board of School Directors (the “Board”); and

**WHEREAS**, the Board is directed under the Taxpayer Relief Act, Act 1 of 2006 (the “Act”) to implement certain property tax reductions for this School District’s 2019-20 fiscal year, including “homestead” and “farmstead” exclusions as authorized and defined by the Homestead Property Exclusion Program Act (Act 50 of 1998); and

**WHEREAS**, the Business Manager has accounted for the amount of gambling tax receipts it will receive under the Act as identified by the Pennsylvania Department of Education, the amount of earned income taxes collected by the School District and any other amounts available to the School District for property tax reduction, the combined aggregate amount of which must be used to fund homestead and farmstead real estate tax reductions; and

Attachment XI-16

**WHEREAS**, this School District has received a certified report from Tioga County and Lycoming County listing the approved homesteads and farmsteads within the School District; and

**WHEREAS**, the Business Manager has calculated the maximum real estate tax reduction amount applicable to each homestead and farmstead and has converted such amounts to assessed value reductions based on the property tax rates of this School District, as shown in the 2019-20 Act 1 Calculations of the Business Manager presented to this meeting (the “Act 1 Calculations”), a copy of which is marked as Exhibit “A”, and is made a part hereof.

**NOW, THEREFORE, BE IT RESOLVED**, by the Board of School Directors of Wellsboro Area School District, as follows:

**SECTION 1.** The tax notice issued to the owner of each approved homestead within the School District shall receive a homestead exclusion (real estate assessed value reduction) equal to the lesser of: (a) the County-established assessed value of the homestead, or (b) the maximum real estate assessed value reduction for homesteads of \$6,746.00 for Tioga County and \$8,278.00 for Lycoming County, as shown in the Act 1 Calculations.

**SECTION 2.** The tax notice issued to the owner of each approved farmstead within the School District shall receive a farmstead exclusion (real estate assessed value reduction) equal to the lesser of: (a) the County-established assessed value of the farmstead, or (b) the maximum real estate assessed value reduction for farmsteads of \$ 6,746.00 for Tioga County and \$8,278.00 for Lycoming County, as shown in the Act 1 Calculations.

**DULY ADOPTED**, by the Board of Wellsboro Area School District, Tioga and Lycoming Counties, Pennsylvania, in lawful session duly assembled this 14th day of May, 2019.

WELLSBORO AREA SCHOOL DISTRICT,  
Tioga and Lycoming Counties, Pennsylvania

By: \_\_\_\_\_  
LaRue Reese  
President of the Board of School Directors

ATTEST:

\_\_\_\_\_  
Bonnie Thompson  
Secretary of the Board of School Directors

(SEAL)

**CERTIFICATE**

I, the undersigned, (Assistant) Secretary of the Board of School Directors of Wellsboro Area School District, Tioga and Lycoming Counties, Pennsylvania (the "School District"), certify that: the foregoing is a true and correct copy of a Resolution that duly was adopted by affirmative vote of a majority of all members of the Board of School Directors of the School District at a meeting duly held on the 14th day of May, 2019; said Resolution duly has been recorded in the minute book of the Board of School Directors of the School District; and said Resolution has not been amended, altered, modified or repealed as of the date of this Certificate.

I further certify that: that Board of School Directors of the School District met the advance notice and public comment requirements of the Sunshine Act, 65 Pa.C.S. Ch. 7, by advertising the time and place of said meeting and by posting prominently a notice of said meeting at the principal office of the School District or at the public building in which said meeting was held, and by providing a reasonable opportunity for public comment at said meeting.

I further certify that: the total number of members of the Board of School Directors of the School District is nine (9) and the vote of members of the Board of School Directors of the School District upon said Resolution was called and duly was recorded upon the minutes of said meeting.

IN WITNESS WHEREOF, I set my hand and affix the official seal of the School District, this 14th day of May 2019.

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Bonnie Thompson  
Secretary of the Board of School Directors

(SEAL)

Wellsboro Area School District  
 2019-20 General Fund Budget  
 HomeStead/FarmStead Property Assessment Exclusion Calculation  
 EXHIBIT " A "

**MultiCounty - Tax Rate Based (Already Reflects CLR)**

Input your district information in yellow highlighted cells.

				1	2	3
				Total	County 1 Tioga	County 2 Lycoming
Data:	Description	Calc:	Cd			
	EIT / PIT Act 1 Tax Revenue, if Any			\$0		
	Slot Machine Tax Revenue Share of Distribution	x		\$378,233		
	Relative Percents of Tax Rate 2 to Tax Rate 1				0.00%	0.00%
	CLR (Memo)				70.70%	76.10%
	Property Tax Rates (mills) (reflects CLR in relative tax rates)	x			18.6900	15.2300
	Homestead Count				2,804	81
	Farmstead Count				126	6
	Factor to Equalize Revenue Memo	1.00000000				
	Properties with Unused Exclusion Allowance - Count					
	Properties with Unused Exclusion Allowance - Value					
1	Revenues Applied to Tax Relief					
	EIT / PIT Act 1 Tax Revenue, if Any		a	\$0		
	Slot Machine Tax Revenue Share of Distribution	x	b	\$378,233		
	Total Revenue to be Applied To Homestead / Farmstead Tax Relief	a + b	c	\$378,233		
2	County and State Assessment & Market Value Data					
	Predetermined Ratio (County) Memo Only		d		100.00%	100.00%
	CLR Memo		e		70.70%	76.10%
	County 2 Tax Rate as a Percent of County 1 See Above		f		0.00%	0.00%
3	Property Tax Rates (mills)		g		18.6900	15.2300
4	Qualifying Property Counts					
	Homesteads		h	2,885	2,804	81
	Farmsteads		i	132	126	6
	Total property count	h + i	j	3,017	2,930	87
5	Calculated Tax Relief Per Homestead					
	Set Cnty 1 = 100% Initially, and Adjust Cnty 2 as a % of Cnty 1 + or -)	c / j	k	\$125.37	\$125.37	\$125.37
	Preliminary Total, to be Set Equal to Revenue Available	k x j	l	\$378,233	367,326	10,907
	As Adjusted to Set Tax Relief per Homestead Equal to Revenue Available	l / c =	m	\$378,233	367,326	10,907
	Revenue Allocation Percentages	m2/m1; m3/m1	n	100.00%	97.1162%	2.8838%
6	Calculated Tax Relief Per Homestead	m / j	o		\$125.37	\$125.37
7	Homestead Exclusion Amount	o / g	q		\$6,708.00	\$8,232.00
	Divide Tax Relief Per Homestead by Tax Rate to Calc Excl Amt					
8	Re-allocation of Unused Exclusion Amounts Arising From					
	Total Original Property Counts	j	r	3,017	2,930	87
	Less: Number of Properties Having Unused Exclusion Amounts		s	-73	-72	-1
	Number of Properties Participating in Re-allocation of Unused Exclusion Amounts	r - s	t	2,944	2,858	86
	Homesteads With Assessed Values Less than the Homestead Exclusion Amount	Material =				
	Total Value of Unused Exclusion Amount From All Properties Below Threshold	\$5,730	u	\$112,994.00	\$107,264.00	\$5,730.00
	Total Value of Tax Relief From Unused Exclusion Amount	u x g	v	\$2,092.03	\$2,004.76	\$87.27
	Additional Tax Relief Per Homestead					
	If this amount is immaterial (tax relief <\$0.50) do not re-allocate				\$0.70	\$1.01
	Re-allocation of Remaining Unused Tax Relief	v x n2; v x n3	w	\$2,092.03	\$2,031.70	\$60.33
	Total Equivalent Homestead Exclusion Amount to be Re-allocated	w / g	x		\$108,705.00	\$3,961.00
	Total Equivalent Homestead Exclusion Amount to be Re-allocated - Per Remaining Homesteads	x / t	y		\$38.04	\$46.06
	Per Remaining Homesteads Rounded	y	z		\$38.00	\$46.00
	Total Original Homestead Exclusion Amounts	q	aa		\$6,708.00	\$8,232.00
	Exclusion Amounts After Re-Allocation	z + aa	ab		\$6,746.00	\$8,278.00
	Change in Tax Relief:					
	Total Original Homestead Exclusion Amounts as Taxed				\$125.37	\$125.37
	Change				\$126.00	\$126.00
					\$0.63	\$3.00
	Summary of Total Tax Relief Distributed:					
	Homesteads & Farmsteads			2,944	2,858	86
	Exclusion Amount Adjusted for Unused Exclusions from Homesteads Below Exclusion Threshold				\$6,746.00	\$8,278.00
	Proposed Tax Rate				0.018690	0.015230
	Subtotal Tax Relief Distributed to Fully Participating Homesteads and Farmsteads			\$371,186.83	\$360,344.47	\$10,842.36

