

**WELLSBORO AREA SCHOOL DISTRICT  
TIOGA COUNTY and LYCOMING COUNTY, PENNSYLVANIA**

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**RESOLUTION**

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**A RESOLUTION OF THE WELLSBORO AREA  
SCHOOL DISTRICT OF TIOGA COUNTY and  
LYCOMING COUNTY, PENNSYLVANIA,  
AMENDING, CHANGING, AND CORRECTING  
THE BOARD OF SCHOOL DIRECTORS TAX  
RESOLUTION FOR SETTING THE TAX RATES  
FOR THE 2022-2023 FISCAL YEAR.**

**W I T N E S S E T H :**

**WHEREAS**, the Wellsboro Area School District (hereinafter “School District”) adopted their budget on June 14, 2022; and

**WHEREAS**, it was the School District’s intent to adopt a budget that raised real estate property taxes by ½ of 1% (.50%); and

**WHEREAS**, the School District mistakenly listed the millage as follows:

Real Estate Tax:

Lycoming County Real Estate Millage      19.1639 mils

Tioga County Real Estate Millage      19.4166 mils; and

**WHEREAS**, when the School District input the data into PASBO’s General Fund Budget Real Estate Tax Report and PDE’s 2028, the District discovered that the millage set forth in the Minutes of the June 14, 2022 meeting was inaccurate; and

**WHEREAS**, the School District desires to correct the millage to accurately reflect the District’s intent to have ½% real estate tax increase; and

**WHEREAS**, the School District will make all changes, corrections, amendments and revisions consistent with this Resolution.

**NOW, THEREFORE, IT IS HEREBY RESOLVED** as follows:

1. The foregoing recitals are incorporated herein by reference.

*Attach VII-1A*

2. The Base Mills subject to the Index are as follows\*:

Lycoming County	Tioga County
20.1758	19.020

\*This information is provided by PDE based on the new assessment numbers. The District did not provide or create these numbers.

Rebalanced 2022-2023 Real Estate Tax Rate\*:

Lycoming County	Tioga County
20.82	19.01

\*After rebalancing by the PDE 2028.

3. A copy of the applicable page of the PDE 2028 is attached hereto as Exhibit "A."

4. A copy of PASBO's 2023 General Fund Budget Real Estate Tax Report is attached hereto as Exhibit "B."

5. The School Board hereby authorizes and directs the Business Office to make all necessary adjustments, revisions and amendments as necessary to address this issue and to help bring the School District into compliance with all statute, rules and regulations of the Commonwealth.

**ENACTED AND RESOLVED** as a Resolution of Wellsboro Area School District, Tioga County and Lycoming County, Pennsylvania at a duly assembled public meeting this \_\_\_\_\_ day of June, 2022

ATTEST:

WELLSBORO AREA SCHOOL DISTRICT,  
Tioga County and Lycoming County, Pennsylvania

\_\_\_\_\_  
(Assistant) Secretary of the Board of  
School Directors

By: \_\_\_\_\_  
(Vice) President of the Board of School Directors

(SEAL)

Act 1 Index (current): 4.4%  
 Calculation Method: 2  
 Number of Decimals For Tax Rate Calculation: 2  
 Approx. Tax Revenue from RE Taxes: \$11,359,612  
 Amount of Tax Relief for Homestead Exclusions: \$477,989  
 Total Approx. Tax Revenue: \$11,837,601  
 Approx. Tax Levy for Tax Rate Calculation: \$12,660,455

	Revenue	Section 672.1 Method Choice: (a)(1)	Total
<b>I. 2021-22 Data</b>			
a. Assessed Value	\$37,294,250	\$606,445,278	\$643,739,528
b. Real Estate Mills	19.3200	19.0200	
<b>I. 2022-23 Data</b>			
c. 2020 STEB Market Value	\$56,636,364	\$865,804,553	\$922,440,917
d. Assessed Value	\$37,318,750	\$624,808,076	\$662,126,826
e. Assessed Value of New Constr/ Renov	\$0	\$0	\$0
<b>2021-22 Calculations</b>			
f. 2021-22 Tax Levy (a * b)	\$720,525	\$11,534,589	\$12,255,114
<b>2022-23 Calculations</b>			
g. Percent of Total Market Value	6.13984%	93.86016%	100.00000%
h. Rebalanced 2021-22 Tax Levy (f Total * g)	\$752,444	\$11,502,670	\$12,255,114
i. Base Mills Subject to Index (h / a * 1000) if no reassessment (h / (d-e) * 1000) if reassessment	20.1758	19.0200	

	Revenue	Section 672.1 Method Choice: (a)(1)	Total
<b>Calculation of Tax Rates and Levies Generated</b>			
j. Weighted Avg. Collection Percentage	97.00000%	93.00000%	93.24559%
k. Tax Levy Needed (Approx. Tax Levy * g)	\$777,332	\$11,883,123	\$12,660,455
<b>I. 2022-23 Real Estate Tax Rate</b> (k / d * 1000)	<b>20.8200</b>	<b>19.0100</b>	
m. Tax Levy Generated by Mills (l / 1000 * d)	\$776,976	\$11,877,602	\$12,654,578
n. Tax Levy minus Tax Relief for Homestead Exclusions (m - Amount of Tax Relief for Homestead Exclusions)			\$12,176,589
o. Net Tax Revenue Generated By Mills (n * Est. Pct. Collection)			\$11,354,132

Exhibit "A"

Act 1 Index (current): 4.4%  
 Calculation Method: Revenue (a)(1)  
 Number of Decimals For Tax Rate Calculation: 2  
 Approx. Tax Revenue from RE Taxes: \$11,359,612  
 Amount of Tax Relief for Homestead Exclusions: \$477,989  
 Total Approx. Tax Revenue: \$11,837,601  
 Approx. Tax Levy for Tax Rate Calculation: \$12,660,455

	Lycoming	Tioga	Total
<b>Index Maximums</b>			
p. Maximum Mills Based On Index (i * (1 + Index))	21.0635	19.8568	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$786,063	\$12,406,689	\$13,192,752
<b>IV.</b>			
s. Millage Rate within Index? (If l > p Then No)	Yes	Yes	
t. Tax Levy In Excess of Index (if (m > r), (m - r))	\$0	\$0	\$0
u. Tax Revenue In Excess of Index (t * Est. Pct. Collection)	\$0	\$0	\$0

**Information Related to Property Tax Relief**

V. Assessed Value Exclusion per Homestead: \$8,458,000

Number of Homestead/Farmstead Properties: 76

Median Assessed Value of Homestead Properties: 2885

2961

\$93,005

Revenue	Section 672.1 Method Choice: (a)(1)
2	
\$11,359,612	
\$477,989	
\$11,837,601	
\$12,660,455	
Lycoming	
Tioga	
Total	

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$477,989	Lowering RE Tax Rate	\$0
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0		\$0
<b>Amount of Tax Relief from State/Local Sources</b>			<b>\$477,989</b>



## 2022-23 General Fund Budget Real Estate Tax Report (RETR)

Prepared by: **Dr. Andrew L. Armagost**  
 Director of Advocacy and Analytics  
 PA Association of School Business Officials (PASBO)  
 research@pasbo.org

Select your school district below  
**Wellsboro Area SD**

Act 1 Index (current):  
 Calculation Method:  
 Section 872.1 Method Choice (Click here for more info):  
 Number of Decimals For Tax Rate Calculation:  
 Real Estate Tax Revenue Needed (Revenue 6113):  
 Property Tax Reduction Allocation (Revenue 7340):  
 Rebalancing Factor (multi-county districts only):

4.4% Revenue (b)(1)	4
\$11,359,612	FALSE
75%	

Enter updated 2022-23 GFB here

Real Estate Taxes Within Act 1 Index	2021-22	2022-23	Change	% Change
i. Approx. Tax Revenue from RE Taxes (6111):	\$11,045,027	\$11,359,612	\$314,586	2.85%
ii. Amount of Tax Relief for Homestead Exclusions (7340):	\$380,176	\$477,989	\$97,813	25.73%
iii. Total Approx. Tax Revenue (i + ii):	\$11,425,203	\$11,837,601	\$412,398	3.61%
iv. Weighted Avg. Collection Percentage:	93.00%	93.25%	0.25%	0.26%
v. Approx. Tax Levy for Tax Rate Calculation (i/iv):	\$12,266,549	\$12,600,453	\$403,906	3.30%
vi. Effective Tax Rate (v/a or d):	19.0396	19.6670	0.6274	3.30%
vii. Net Tax Revenue Generated by Mills (c):	\$11,043,892	\$11,359,590	\$315,698	2.86%

County Calculations	Lycoming	Tioga	Total
2021-22 Data			
a. Assessed Value	\$37,294,250	\$606,445,278	\$643,739,528
b. Real Estate Mills	19.3200	19.0200	

2022-23 Data	Lycoming	Tioga	Total
c. 2020 STEB Market Value	\$56,636,364	\$665,804,553	\$922,440,917
d. Assessed Value	\$37,318,750	\$624,808,076	\$662,126,826
e. Assessed Value of New Construction / Renovations	\$0	\$0	\$0

2021-22 Calculations	Lycoming	Tioga	Total
f. 2021-22 Tax Levy (a * b)	\$720,525	\$11,534,569	\$12,255,114

2022-23 Calculations	Lycoming	Tioga	Total
g. Percent of Total Market Value	6.13984%	93.86016%	100.00000%
h. Rebalanced 2021-22 Tax Levy (f/Total * g)	\$752,444	\$11,502,670	\$12,255,114

i. Base Mills Subject to Index	Lycoming	Tioga	Total
Reassessment?	FALSE	FALSE	FALSE

Calculation of Tax Rates and Levies Generated	Lycoming	Tioga	Total
j. Weighted Avg. Collection Percentage	97.00000%	93.00000%	93.24559%
k. Tax Levy Needed (Approx. Tax Levy * j)	\$777,932	\$11,883,123	\$12,661,055

l. 2022-23 Real Estate Tax Rate (k/d * 1000)	Lycoming	Tioga	Total
m. Tax Levy Generated by Mills (l/1000) * d	20.8295	19.0166	\$12,600,431
n. Tax Levy minus Tax Relief for Homestead Exclusions	\$777,331	\$11,883,100	\$12,660,431
o. Net Tax Revenue Generated by Mills			\$11,359,590

p. Maximum Mills Based On Index (l * (1 + Index))	Lycoming	Tioga	Total
q. Mills in Excess of Index	0.0000	0.0000	0.0000
r. Maximum Tax Levy Based On Index (p/1000 * d)	\$786,063	\$12,400,689	\$13,186,752

s. Millage Rate within Index?	Lycoming	Tioga	Total
t. Tax Levy in Excess of Index	\$0	\$0	\$0
u. Tax Revenue in Excess of Index (t * Est. Pct. Collection)	\$0	\$0	\$0

Use the yellow cells below to override the default inputs with your updated data. Single county districts use just the first column while multi-county districts use the columns that correspond to the specified county.

County:	Lycoming	Tioga
Prior Year Mills:	19.3200	19.0200
Market Value:	\$56,636,364	\$665,804,553
Assessed Value:	\$37,318,750	\$624,808,076
Interims:	\$0	\$0

Reassessment:	Lycoming	Tioga
Collection Rate:	97.00000%	93.00000%
	19.1693	19.4166
	1.6602	-0.3978

Collection Rate:	Lycoming	Tioga
	97.00000%	93.00000%

Exhibit "B"