

**INSTALLMENT PAYMENT OF TAXES**  
**SPECIAL SESSION ACT 1 OF 2006 UNDER SECTION 1501**

Under the Taxpayer Relief Act (also known as Special Session Act 1 of 2006), each local school board is required to adopt a resolution to provide for the collection of school real estate property taxes in installments. In accordance with the mandates of Act 1, the Fairview School District adopts the following resolution:

1. Installment Payments. The School District will permit all taxpayers to be eligible to pay school real estate taxes in installments. Taxpayers may pay their taxes in three installments on the following dates, August 31, September 30, and October 31. A taxpayer will be determined to be paying by installment if the first installment is received by the tax collector before the first payment would become delinquent which is by September 1. Receipt of the first installment is conclusive evidence of a taxpayer's intention to pay the school real estate taxes in installments.
2. Amount of Payment. A taxpayer choosing to pay under the installment plan will pay the face amount of the tax bill and is not entitled to any discount.
3. Delinquent First Installment Payment. Where a taxpayer fails to make payment of the first installment by the due date, it is presumed that the taxpayer has chosen not to participate in the installment payment option and the real estate property taxes shall become due and payable and be collected as provided in the Act of May 25, 1945 (P.L. 1050, No. 394) known as the Local Tax Collection law, and subject to discounts and penalties as provided in that Act.
4. Delinquent Payments – Penalty. The unpaid installments shall not be considered delinquent if paid on or before the respective installment date. If a taxpayer makes the installment payment by August 31 and if the taxpayer fails to make a subsequent installment payment on a due date and the installment payment becomes delinquent, a penalty of 10% shall be added to each delinquent installment payment and collected by the tax collector.
5. Tax Collection. If the outstanding taxes are returned under the existing laws for non-payment of taxes to the Erie County Tax Claims Bureau, then under those circumstances, additional penalty, interest and other costs as permitted under the law shall also be due and owing.

6. Disqualification of Taxpayer – Future Installation Plan. A taxpayer who is delinquent by more than ten (10) days on more than two (2) installment payments shall be ineligible for installment payment option in the following school fiscal year.
7. Notice. The Board of School Directors of the School District shall annually set forth information regarding the payment of school district property taxes in installments and on dates on which such payments are due or delinquent on the tax notice to taxpayers.