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**B. PERSONNEL**

Motion

Second                    \_\_\_aye \_\_\_nay roll call vote

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- 1. Recommend to hire Samantha Aufman as Part-time Music Teacher for the 2018-2019 school year at the pro-rated salary of \$18,500.00 with no benefits.**
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**ADJOURNMENT**

Motion

**Recommend to adjourn at \_\_\_\_\_ p.m.**

Second

\_\_\_ Aye \_\_\_ Nay

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## HARMONY AREA SCHOOL DISTRICT

### 2018 Homestead and Farmstead Exclusion Resolution

**RESOLVED**, by the Board of School Directors of Harmony Area School District, that homestead and farmstead exclusion real estate tax assessment reductions are authorized for the school year beginning July 1, 2018, under the provisions of the Homestead Property Exclusion Program Act (part of Act 50 of 1998) and the Taxpayer Relief Act (Act 1 of 2006), as follows:

1. **Aggregate amount available for homestead and farmstead real estate tax reduction.** The following amounts are available for homestead and farmstead real estate tax reduction for the school year beginning July 1, 2018:

a. **Gambling tax funds.** The Pennsylvania Department of Education (PDE) has notified the School District that PDE will pay to the School District during the school year pursuant to Act 1, 53 P.S. \* 6926.505(b), as a property tax reduction allocation funded by gambling tax funds, the amount of \$81,715.

2. **Homestead/farmstead numbers.** Pursuant to Act 50, 54 Pa .C.S. \* 8584(i), and Act 1, 53 P.S. \* 6926.341(g) (3), the County has provided the School District with a certified report listing approved homesteads and approved farmsteads as follows:

a. **Homestead property number.** The number of approved homesteads within the School District is 548 Clearfield County and 86 Indiana County.

b. **Farmstead property number.** The number of approved farmsteads within the School District is 38 in Clearfield County.

c. **Homestead/farmstead combined number.** Adding these numbers, the aggregate number of approved homesteads and approved farmsteads is 672.

3. **Real estate tax reduction calculation.** The school board has decided that the homestead exclusion amount and the farmstead exclusion amount shall be equal. Dividing the paragraph 1(e) aggregate amount available during the school year for real estate tax reduction of \$120.11, Clearfield County and \$120.10, Indiana County by the paragraph 2(c) aggregate number of approved homesteads and approved farmsteads of \$120.11, Clearfield County and \$120.10, Indiana County, the maximum real estate tax reduction amount applicable for each approved homestead and to each approved farmstead is \$120.11 for Clearfield County and \$120.10for Indiana County.

4. **Homestead/farmstead exclusion authorization – July 1 tax bills.** The tax notice issued to the owner of each approved homestead within the School District shall reflect 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 paragraph 4 maximum real estate assessed value reduction of \$ 120.11, Clearfield County and \$120.10, Indiana County. The tax notice issued to the owner of each approved farmstead within the School District shall reflect an additional farmstead exclusion real estate assessed value reduction equal to the lesser of: (a) the County-established assessed value of the farmstead of \$120.11, Clearfield County and \$120.10, Indiana County. For purposes of this Resolution, “approved homestead” and “approved farmstead” shall mean homesteads and farmsteads listed in the report referred to the paragraph 2 above and received by the School District from the County Assessment Office on or before May 1 pursuant to Act 1, 53 P.S. \* 6926.341(g)(3), based on homestead/farmstead applications filed with the County Assessment Office on or before March 1. This paragraph 4 will apply to tax notices issued based on the initial tax duplicate used in issuing initial real estate tax notices for the school year, which will be issued on or promptly after July 1, and will not apply to interim real estate tax bills.

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Signature – School Board President

\_\_\_\_\_  
Date

\_\_\_\_\_  
Signature – School Board Secretary

\_\_\_\_\_  
Date

School Seal