

**A RESOLUTION OF THE BOARD OF SCHOOL DIRECTORS OF THE
BIG SPRING SCHOOL DISTRICT, CUMBERLAND COUNTY, PENNSYLVANIA**

Resolution No. **250623-02**

**IMPLEMENTING THE HOMESTEAD AND FARMSTEAD EXCLUSION FOR
THE 2025-26 FISCAL YEAR IN ACCORDANCE WITH ACT 1 OF SPECIAL
SESSION OF 2006.**

The Big Spring School District, Cumberland County, Pennsylvania ("District"), is authorized to implement the homestead and farmstead exclusion for the 2025-2026 fiscal year for eligible properties pursuant to Act 1 of Special Session of 2006 ("Act 1"); and

Under Section 342 of Act 1, the District calculates the homestead and farmstead exclusion based upon the best available information for the purpose reducing school district property taxes. The calculations are based upon the amount of the property tax reduction allocation, prior year carryover, and the information provided by the County Assessment Office.

The Commonwealth of Pennsylvania has announced that the District will receive a property tax reduction allocation of **\$1,344,792.67** for the 2025-2026 fiscal year.

The Big Spring School District has calculated prior year carryover in the amount of \$15,019.46 which will be added to the 2025-2026 State Allocation with a total available distribution of \$1,359,812.13.

According to the certified information provided to the District by the Cumberland County Assessment Office, there are **5,533** eligible homestead properties and **193** eligible farmstead properties located within the District.

The Board of School Directors has reviewed its options and has chosen to proceed in the manner reflected in this Resolution for the 2025-2026 fiscal year.

RESOLVED, that the homestead and farmstead exclusions be implemented within the Big Spring School District as follows:

1. Taxpayers with eligible homestead or farmstead property approved by the Cumberland County Assessment Office under the requirements of Act 1 are eligible to receive exclusions on school real property taxes;

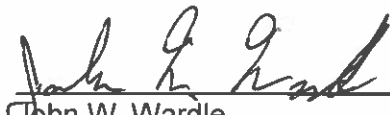
2. The farmstead exclusion amount shall be equal to the homestead exclusion amount;

3. The District has calculated the amount of the homestead exclusion to be **\$14,793.69** (or **\$240.95** in tax value) and the farmstead exclusion to be **\$14,793.69** (or **\$240.95** in tax value); and,

4. The District Administration is authorized to take all steps necessary to implement the homestead and farmstead exclusion amounts described in this Resolution and under Act 1, including but not limited to preparation of the real estate tax bills indicating the original amount of tax liability, the amount of the exclusion, the net amount of tax due and the required tax notices.

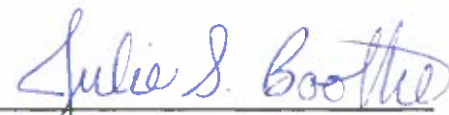
ADOPTED this twenty-third day of June 2025:

BIG SPRING SCHOOL DISTRICT:



John W. Wardle
President, Board of School Directors

ATTEST:



Julie S. Boothe
Secretary, Board of School Directors

(SEAL)