TOWNSHIP OF FOSTER
LUZERNE COUNTY PENNSYLVANIA

2027 Street Lighting Assessment Resolution

RESOLUTION NO. _____ OF 2026

A RESOLUTION imposing a uniform annual street lighting assessment upon benefited properties for 2027, authorizing General Fund support, and providing for approval of the assessment roll, billing, collection, and accounting.

WHEREAS, the Township provides public street lighting in the Highland, Upper Lehigh, Woodside, and Youngstown districts under Sections 2001 and 2002 of the Second Class Township Code, 53 P.S. §§ 67001–67002; and

WHEREAS, Section 2003(a)(3), 53 P.S. § 67003(a)(3), authorizes a uniform annual assessment upon each property benefited, Sections 2003(a)(1) and (5) authorize General Fund support and combinations of funding methods, and Section 2003(b) authorizes changes to an existing assessment method; and

WHEREAS, the Board desires to assess benefited properties uniformly for 2027 and fund the remaining supported lighting expenses through the Township budget;

NOW, THEREFORE, BE IT RESOLVED by the Board of Supervisors of Foster Township, Luzerne County, Pennsylvania, as follows:

Section 1 Assessment Method and Rate

For calendar year 2027, the Township adopts the uniform annual assessment method under Section 2003(a)(3) and imposes an annual street lighting assessment of TWENTY-NINE DOLLARS AND FORTY CENTS ($29.40) upon each benefited property in the Highland, Upper Lehigh, Woodside, and Youngstown lighting districts, as identified on the assessment roll approved under Section 3. The same rate applies in all four districts.

Each separately identified county assessment parcel that constitutes a benefited property shall be one assessment unit. A person owning more than one separately assessable benefited property shall owe one assessment for each property. No property shall be assessed twice for the same year because of duplicate identifiers, multiple owners, buildings, street frontages, or entries in more than one lighting district. This Resolution does not create, expand, or otherwise change district boundaries.

Section 2 Eligibility for Assessment

Only properties benefited by Township-provided public street lighting within the existing districts shall be assessed. Improved and vacant benefited properties shall be assessed at the same uniform rate. Frontage measurements and the vacant-lot frontage rate under Section 2003(d) shall not be used to calculate an assessment imposed under this Resolution.

Ordinary exemption from real estate taxation does not, by itself, exempt a benefited property from assessment under Section 2003(c). The Solicitor shall review agricultural and governmental properties for any applicable statutory exclusion or immunity. Properties not benefited, and properties excluded by controlling law, shall not be assessed. The basis for a determination of eligibility or exclusion shall be documented.

Section 3 Verification and Approval of the Assessment Roll

The Township Manager, with assistance from the Tax Collector and Solicitor, shall prepare a verified 2027 roll showing each benefited property's official county parcel identifier, owner, mailing address, lighting district, basis for the determination of lighting benefit, and $29.40 annual charge. The supporting records shall identify reviewed exclusions and their reasons. Duplicate entries, incomplete or inconsistent parcel identifiers, and conflicting eligibility determinations shall be resolved before submission to the Board.

The Board shall approve the final roll by separate resolution before billing. Approval shall identify the dated version of the roll and its property count and total assessment. A working spreadsheet or county printing file shall not constitute Board approval. Later changes to eligibility or the amount assessed require Board approval of a corrected or supplemental roll and appropriate notice. The Manager may correct clerical ownership, address, or identifier errors that do not change the property assessed, its eligibility, or its charge, and shall maintain a record of those corrections.

Section 4 Lighting Costs and General Fund Support

Before the Board approves the roll, the Manager and Treasurer shall present supported 2027 lighting expenses, their allocation among districts, expected collections, available lighting funds, and the proposed General Fund contribution. The Board shall review that information in approving the roll and the 2027 budget. Any change to the assessment rate requires further Board action before billing at the changed rate.

The Treasurer is authorized to apply the General Fund contribution appropriated for street lighting in the adopted 2027 budget, subject to applicable law. This Resolution does not itself establish a dollar amount for that contribution. Assessment revenue shall be used only for supported street lighting service expenses, including lawful assessment and collection expenses.

Section 5 Billing and Notice

After Board approval, the Secretary shall certify and file the assessment roll with the Township Tax Collector under Sections 2003(e) and 3301(a), 53 P.S. §§ 67003(e), 68301(a). The Board authorizes the assessments to appear as a separately identified charge on the annual Township real estate tax bill. If combined billing is unavailable, the Tax Collector shall issue a separate street lighting assessment bill. No duplicate assessment bill shall be issued through both methods.

The Tax Collector shall mail each assessed owner written notice identifying the property, the 2027 street lighting assessment, the amount due, payment instructions, and a definite due date allowing at least thirty (30) days after mailing before payment is due. Combined bills shall clearly identify the payment terms applicable to the lighting charge. The real estate tax discount and penalty provisions shall not apply to this assessment; delinquency interest shall be governed by Section 6.

Section 6 Delinquency and Interest

Under Section 3301(a), an assessment remaining unpaid ninety (90) days after its due date shall be referred to the Township Solicitor for collection by an action in assumpsit or a municipal lien against the delinquent owner's property. The Board establishes simple interest at six percent (6%) per annum on the unpaid principal of a delinquent assessment from its due date until payment. Interest shall not be compounded, and no interest shall be imposed on an assessment paid by its due date.

When an owner has two or more lots assessed for the same year, the lots shall be embraced in one collection claim as required by Section 3301(a). Consolidation shall not reduce the separate property assessments. Additional collection costs or attorney fees may be recovered only to the extent authorized by applicable law and any required Township enactment.

Section 7 Collector Compensation and Accounting

The Tax Collector shall receive the same commission for collecting these assessments as for collecting the general Township tax, as required by Section 3301(a). Assessment receipts shall be paid to the Township Treasurer, deposited and kept in a separate street lighting service account, and disbursed only for expenses of that service. Records shall permit review of district receipts, allocated expenses, General Fund support, adjustments, and outstanding balances. The account shall be audited as required by law.

Section 8 Effective Date and Prior Resolutions

This Resolution takes effect upon adoption for administration of assessments for January 1 through December 31, 2027. For 2027 street lighting assessments only, it supersedes conflicting provisions of prior resolutions. It does not amend any ordinance or change any other Township tax.

This Resolution does not change any 2026 assessment. Corrections and refund claims for 2026 shall be addressed separately under applicable law. No credit toward a 2027 charge is authorized by this Resolution. Collection of valid 2027 assessments and interest shall continue after 2027, subject to applicable law.

Section 9 Severability

If a court of competent jurisdiction holds a provision or application of this Resolution invalid, the remaining provisions and their lawful applications shall remain effective.

RESOLVED AND ADOPTED this _____ day of _____, 2026.

FOSTER TOWNSHIP BOARD OF SUPERVISORS

_____ Chairman

_____ Vice Chairman

_____ Supervisor

ATTEST

_____ Township Secretary