TAX LEVY RESOLUTION

RESOLUTION NO. _____ OF 2026

A Resolution of the Township of Foster, County of Luzerne, Commonwealth of Pennsylvania, fixing the real estate tax rates for the year 2027.

BE IT RESOLVED AND ENACTED, and it is hereby resolved and enacted by the Board of Township Supervisors of the Township of Foster, County of Luzerne, Commonwealth of Pennsylvania:

That a tax and the same is hereby levied on all real property within the Township of Foster made taxable for Township purposes, as ascertained by the last adjusted valuation for county purposes, for the fiscal year 2027, as follows:

Tax rate for general purposes, the sum of 0.94 mills on each dollar of assessed valuation, or the sum of $0.094 on each one hundred dollars of assessed valuation.

For fire equipment and protection purposes, the sum of 0.13 mills on each dollar of assessed valuation, or the sum of $0.013 on each one hundred dollars of assessed valuation.

For the purchase of road equipment, the sum of 0.08 mills on each dollar of assessed valuation, or the sum of $0.008 on each one hundred dollars of assessed valuation. Proceeds of this special levy shall be deposited in the road equipment fund and used exclusively for purchasing road equipment pursuant to Section 3205(a)(10) of the Second-Class Township Code, 53 P.S. § 68205(a)(10).

The same being summarized in tabular form as follows:

Purpose	Mills on Each Dollar of Assessed Valuation	Dollars on Each $100 of Assessed Valuation
Tax Rate for General Purposes	0.94 mills	$0.094
Tax Rate for Fire Protection & Equipment	0.13 mills	$0.013
Tax Rate for Road Equipment Purchases	0.08 mills	$0.008
TOTAL	**1.15 MILLS**	**$0.115**

The Township realty transfer tax at one-half of one percent (0.5%), the Township's existing earned income and net profits tax at the rates previously lawfully established, and the existing $52.00 local services tax shall continue in effect for fiscal year 2027 under their respective enabling enactments, exemptions, allocation requirements, and collection provisions. This Resolution does not increase those taxes or levy or change any school district tax.

For real estate taxes, a discount of two percent (2%), or any greater discount lawfully established by the Township, shall apply upon payment of the whole tax within two (2) months after the date of the tax notice. A penalty of ten percent (10%) shall apply to taxes unpaid for four (4) months after the date of the tax notice, subject to applicable statutory exceptions and required notices under the Local Tax Collection Law, including Section 10, 72 P.S. § 5511.10.

For tax year 2027 only, prior resolutions are superseded solely to the extent of an actual conflict with this Resolution. This Resolution does not amend or repeal any ordinance or change any assessment for tax year 2026. The levies and assessments established herein apply beginning January 1, 2027.

Adopted this _____ day of _____, A.D. 2026.

FOSTER TOWNSHIP

_____ Chairman

_____ Vice Chairman

_____ Supervisor

CERTIFICATION

To the Secretary of Community and Economic Development
Commonwealth of Pennsylvania
Harrisburg, Pennsylvania

I HEREBY CERTIFY that the foregoing is a true and correct copy of Resolution No. _____ enacted by the Foster Township Board of Supervisors on the _____ day of _____, A.D. 2026.

_____
Secretary