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Via: Email and US Regular Mail

Lucas Martsolf, Township Manager
Township of Antis
909 North Second Street
Bellwood, PA 16617

In re: Tax Assessment Appeals for 2017

Dear Lucas:

As you know, the Blair County Commissioners certified the 2017 total assessment based on their countywide reassessment. The Commissioners distributed the certified assessment information to each municipality, and I am enclosing for your records the copy showing Antis Township's data. This is the document distributed at the meeting last week. As you know, you gave me the copy that was given to Antis Township, and I am simply returning it now that I have made a copy for my files.

In addition, I am enclosing a proposed Resolution that would adjust the tax rate. The law requires that each municipality adjust its millage so that the amount of taxes anticipated in the following year will not exceed the total taxes levied for the prior year. You had asked me to prepare a Resolution that would satisfy this legal obligation, and the enclosed Resolution does that.

You can see from the Resolution that I utilized the data from the County to show how the new millage was determined. Basically, I determined a ratio between the 2016 tax base and the 2017 tax base, and I multiplied that ratio times the 2016 millage. The Supervisors should be aware that this Resolution only adjusts the millage to a breakeven level. The Supervisors then are permitted to increase the millage by another 10%. That must be done by separate vote. I have not prepared a separate resolution for that purpose, as it is my understanding that the Supervisors do not wish to take advantage of the opportunity for the 10% increase. If you believe the Supervisors would like to make any adjustment please feel free to let me know. Otherwise, I trust this provides you with an update for now.

Sincerely,

A handwritten signature in blue ink, appearing to read 'Patrick J. Fanelli', is written over the typed name.

Patrick J. Fanelli

PJF:eph
Enclosures

RESOLUTION # ____-2016

A RESOLUTION OF THE TOWNSHIP OF ANTIS, BLAIR COUNTY, PENNSYLVANIA ("TOWNSHIP"), REDUCING THE MILLAGE RATE LEVIED BY THE TOWNSHIP IN LIGHT OF THE COUNTYWIDE REVISION OF ASSESSMENT

The Board of Supervisors of Antis Township, Blair County, in a public meeting assembled, does hereby make the following statements and adopt the following resolution:

WHEREAS, the certified total assessment of real property in Antis Township for 2016, was \$43,812,280; and

WHEREAS, Blair County has undertaken a countywide revision to the assessment of real property in the County; and

WHEREAS, on December 2, 2016, the Blair County Commissioners certified the total assessment of real property in Antis Township for 2017; and

WHEREAS, the 2017 total assessment for Antis Township as certified by the County is \$529,357,400; and

WHEREAS, 53 P.S. 8823 requires that the Township adjust its millage to assure that the total amount of taxes levied for 2017 will be expected not exceed the total amount levied in 2016; and

WHEREAS, the ratio of 2016 assessment to 2017 certified assessment is 0.082765; and

WHEREAS, the 2016 general purpose millage levied by the Township was 4.5000 mills; and

WHEREAS, the Township millage rate (4.5000 mills) multiplied by the ratio described above (0.082765) produces a new millage of 0.372 mills;

NOW, THEREFORE, BE IT RESOLVED, effective immediately, that a tax shall be, and the same hereby is, levied on all real property subject to taxation within the Township of Antis for the fiscal year 2017. The tax shall be levied for general purposes at the rate of three hundred seventy-two thousandths (0.372) mills on each dollar of assessed valuation.

ADOPTED by the Board of Supervisors of the Township of Antis, County of Blair, the Commonwealth of Pennsylvania, this _____ day of December, 2016.

ATTEST:

Secretary

Chairman

Dear Taxing Body,

TAXING DISTRICT NAME :

Antis Twp

This is your official, certified,
taxable taxbase for 2017.

Taxable Parcel Count :	3,515
2017 Certified Taxbase (Taxable) :	529,357,400

(Includes impact of Approved and Pending Clean and Green)

Certification as of Dec 2, 2016

Exempt Parcel Count :	130
2017 Certified Taxbase (Exempt) :	54,134,700

Consult your solicitor for guidance on setting your revenue-neutral "initial rate" and "final rate" (second vote) millage (Title 53, chapter 8823)

The 2016 levy (not collections) forms the basis of a revenue neutral millage equalization.

2016 Taxbase :	43,812,280
2016 Total Millage :	4.5000
(Taxbase x Mills / 1000) 2016 Tax Levy :	\$197,155
<i>(varies slightly from tax duplicate due to individual bill rounding)</i>	

Sample Initial Total Millage Rate.
(2016 Tax Levy / 2017 Taxbase)
Individual levies must be allocated.

Break-Even Millage :	0.372
Break-Even Levy :	\$196,921
Break-Even Rounding Error :	(\$234)
:	

Final Millage rate should not exceed this number. (Initial rate x 110%)

10% Increase (Max Mills) :	0.409
Maximum 2017 Levy :	\$216,507
Maximum 2016 New Revenue :	\$19,586

The following 2016 Common Pleas information is intended to inform you of pending Common Pleas Appeals, not yet decided by the court.

Common Pleas Already Settled (in certification) :	320,900
Proposed Settlement Parcel Count :	4
Proposed Settlement Value Loss :	320,900
Un-Settled Parcel Count :	29
Un-Settled Appealed Value :	17,925,500
Un-Settled Sample Value Loss (@ 30%) :	5,377,650
Sample Risk-Adjusted Taxbase Projection :	523,658,850
Sample Total % of Taxbase at Risk :	1.08%

With the sample drop in value, the final millage rate would need to be this percentage higher to compensate.

The following Clean and Green information is intended to inform you of the potential affect on your 2017 taxbase if there is more C&G enrollment this year.

(Ignore if negative)

Reassessment estimate was 70% of value.
With a 70% enrollment, the 2017 millage rate would need to be this percentage higher to compensate.

2016 Clean and Green Enrollment Count :	253
Max C&G Count (A and V property types) :	344
Current Enrollment Percentage (by value) :	75%
Max Value Drop (@ 100% Enrollment) :	9,024,200
Sample Value Drop (@ 70% enrollment) :	(1,913,140)
Percent Drop (@ 70% enrollment) :	-0.36%