Written Testimony of Robert G. Stilwell to the Basic Education Funding Commission November 2, 2023

Thank you, Senator Phillips-Hill and Representative Sturla, for inviting us to testify today. I also want to thank you co-chairs and the other members of this commission for taking on the monumental task of righting school funding across the Commonwealth. I attended one hearing and watched many by live stream, and I commend you for your dedication to the challenge, the relentless travel involved, and your insightful questions of the testifiers.

I am a retired engineering and business development manager who enjoyed careers with a U.S. Navy laboratory and a major defense contractor. I am now a community activist trying to bring common sense to school funding in Pennsylvania.

We are not here to ask for more money for schools, but to discuss *how* to increase funding for schools. It is time to discuss the elephant in the room, school property taxes and why and how to finally eliminate them.

The school property tax is the most despised tax in Pennsylvania. It is a hugely regressive tax not based at all on one's ability to pay. How much more regressive can a tax be than one that threatens the loss of your home because you can't pay it?

Property taxes made sense in William Penn's day when virtually all wealth and income were derived from property ownership. The value of my house has no direct relationship to my income, yet it is taxed as though we still live in the 18th century. This is insane, but we continue to do it anyway.

Each of you has no doubt seen in your local paper every year pages of lists of properties in danger of being seized for unpaid school property taxes. This page from Adams County lists 224 properties for upset sales. I've seen other county newspapers with three, even four pages like this one.

			TICE OF PUB	LIÇ T	AX S	ALE		
O OWNERS OF PROPERTIES DESCRIBED IN THIS N IENS, JUDGMENTS OR MUNICIPAL OR OTHER CL		L PERSONS HAVING	HAMILTONBAN TOWNSHIP			REYES TANIA P WAGAMAN RITA M C/O HOLLY L WAGAMAN IAR PROPERTIES GROUP LLC C/O ELEANOR & D	38H11-0012000 38H12-0035000 DNALD REAVER IR	\$5,451 \$4,949
<u>UPSETTAX SA</u> Notice is hereby given by the Tax Claim Bureau in and		dama and a sha A d	SWISHER BRANDON FAZZOLARI GIOCONDA & CRISTINA SHAFFER JAMES E & MELISSA K	18A17-0073000 18B13-0007A000 18B14-0030A000		TYRONE TOWNSHIP	38111-0017A000	\$7,281
1947, P.L. 1368, as amended, that the Bureau will exp illding, MPR#15, 525 Boyd's School Rd., Gettysburg, P	ose at public sale in t	the Human Services	WANTZ THOMAS L & KELLY J KERNS DONNA R	18B17-0022000 18C12-0043000	\$6,689 \$5,686	SHAFER ROBERT'S & LOIS H	40F03-0010000	\$19,283
ptember 22, 2023 or any date to which the sale may be the purpose of collecting unpaid 2021 and any prior	e adjourned, re-adjo	umed or continued,	WARNER DIANE LEFEVER ROBERT S II	18C12-0102000 18C13-0008000	\$13.589	MENTZER MATTHEW L & EMILY L BLACK CLAAR SINDY M	40G05-0025000 40G05-0044B000	\$18,658
lowing described set forth. he sale of the property may, at the option of the Bure			HIGHLAND TOWNSHIP		***************************************	KALTREIDER KEVIN E & JACQUELINE S MALLETTE RPVAN C	40H05-0041F000 40H07-0075025	\$23,033 \$921
creditor of the owner, on or before the date of the sa teau to pay the taxes, claims, and all costs in installm	le enters into an agr	reement with the	HUFF SHANNON J	20C12-0050000	\$1,369	POTTS AMANDA J DOBOS MARK D	40H07-0075075 40H07-0075081	\$3,984 \$3,227
the agreement be entered into. nere will be no Redemption Period after the date of t	he sale, but these tax	es and costs can be	HUNTINGTON TOWNSHIP			LIGHT DANIEL MEDINA JORGE	40H07-0075102 40H07-0075104	\$1,416 \$1,368
d up to the date of the sale, September 22, 2023. is strongly urged that the prospective purchasers ha property in which they may be interested. Every re	ve an examination n	nade of the title of	FRIDENVALDS GUSTAV V & GAIL A	22H02-0033000		KLASEK JAMES & CARLA EBAUGH FRANKLIN	40H07-0075140 40H07-0075146	\$4,672 \$1,894
property in which they may be interested. Every re proceedings free from error. However, in every case able interest and the property is offered for sale by the	asonable effort has b the Tax Claim Bure	seen made to keep au is selling the	NETH WANDA KLINEDINST CHAD E & AMBER M	22H04-0012011 22H05-0006000	\$1,083 \$5,628	MILLARD SANDRA	40008-0024A001	\$258
rranty whatsoever.			YORK SPRINGS CROSSROADS C/O WAM ENTERPE TAUGHINBAUGH TODD N	22104-0082A000	\$6,765 \$4,005	UNION TOWNSHIP REICH MICHAEL K	41K17-0100000	\$15,807
ne property so struck down will be settled before the premises will be prepared by the Tax Claim Bureau	next property is on and recorded. Buyer	r(s) will be required to	SIBOUNHEUANG ROY & KHANH STEPHENS ROBERT S	22105-0017A000 22105-0018D000 22106-0007000		STEVENS MICHAEL A & KATHRYN L BACHER AUDREY IO	41K18-0030R000 41K18-0077000	
premises will be prepared by the Tax Claim Bureau i, in addition to the taxes owed, at the time the prope preparing and recording the deed, and the costs of st he assessed value x 2%). The Tax Claim Bureau will	ach realty transfer st mail the deeds to th	tamps as required (1.19	LATIMORE TOWNSHIP	2206-0007000	\$3,219	CARROLL VALLEY BOROUGH	41K19-00//000	\$7,370
chaser. property will not be sold if the delinquent taxes and			HEYSER MARGUERITE	23103-0011000	\$12.077	PRICHARD TODD D	43011-0007000	\$2,887
gested that this be done as soon as possible before th ing there will be in the amount of costs etc.	e sale, as the earlier	this is done, the more	BIEVENOUR DIRK KROUSE RICHARD W JR	23104-0003000 23001-0006000	\$4,100 \$11,572	SHEPHERDSON GRACE LLC BRENT NANCY C C/O DAVID IAMES	43019-0037000 43019-0052000	\$2,384 \$2,620
is repeated that there is no redemption after the pro- astments will be made after the property is struck do			MYFORD RICHARD & DANA MYFORD RICHARD B MELHORN MATTHEW T ET AL	23903-0015A000 23903-0015AA-000 23903-0020000	\$6,711 \$7,986 \$22,179	MENCHEY JAMES L & PHYLLIS L FRECH GUSTAVO	43025-0085000 43025-0094000	\$827 \$553
astments will be made after the property is struck do ERMS OF SALE: In the case of all properties selling if the in the form of currency of the United States must be sick down. In the case of properties for which more the the sum of one hundred dollars (\$100.00) cash in the	or one hundred doll e paid in full at the t	ime the property is	MELHORN MATTHEW T ET AL LAUGHMAN ERIC J & KATRINA L WHEELER WILLIAM J & SHERRI D II	23J03-0020000 23J04-0032D000 23J04-0040000		BOYKIN CHAPPEL & LILLIE M C/O MICHAEL H B SMITH MICHAEL W	43028-0016000	\$3,514 \$1,495
the sum of one hundred dollars (\$100.00) cash in the st be paid with the balance being paid by a check on	form of currency o a bank or other satis	f the United States	LIBERTY TOWNSHIP	23/04-0040000	312,734	HONEYCUTT DOUGLAS L & TAMMY L SR HONEYCUTT DOUGLAS L SR	43028-0036000 43029-0062000 43029-0064000	\$639 \$1.151
It be paid with the balance being paid by a check on property is struck down. If the balance of the purch uple, if a check is not paid), the one hundred dollars	ase price is not paid (\$100.00) cash paid	for any reason (for shall be forfeited as	TAHEDL WALTER ET AL	25AA0-0133000	\$2,667	CAPITAL STREET INVESTMENTS LLP SMITH CHERYL L	43029-0085000 43034-0158000	\$2,422 \$1,512
idated damages.			WOLF JOHN J & BONNIE A JR NEES STEPHEN K & GRETCHEN L	25AE0-0102000 25C18-0058000	\$28,944	SMITH DAVID J MASON DIXON PARTNERS LLC	43034-0165000 43034-0173000	\$4,382 \$3,029
BBOTTSTOWN BOROUGH			JUSTICE JEFFREY JAY BRIGGS, ESTATE BONNYE C C/O JASON BRIGGS	25D16-0014B000 25OO0-0070000		MASON DIXON PARTNERS LLC HILLSBORO INLET LLC	43034-0174000 43035-0012000	\$843 \$457
DUL DAVID INGAN LEESTHA	01002-0006B000 01L10-0040112	\$8,234 \$2,413	LITTLESTOWN BOROUGH			REESE DAVID G & LYDIA C SCOTT DAMION	43035-0116000 43038-0028000	\$1,638 \$356
JLLER CRISSIE TTLE DONNA INEZ ERNER TIMOTHY KEVIN C/O JESSICA LYNN JOH	01L10-0040117 01L10-0040134	5961 52,880	SPENCE WENDE L	27004-0061000 27007-0051000	99,872 \$18,209	KEENEY KEVIN W II SCOTT DAMION WAGERMAN LAMAR R II	43038-0063000 43039-0012000	\$1,390 \$383 \$13,868
AND A STANDARD REVEN CAUGESSICA LYNN JOH	INSON 01L10-0040138	\$2,623	BULLERS BYRON K JR HOBSON LOUIS E & KAREN A SENSENIG REAL ESTATE LLC	27007-0051000 27008-0230000 27008-0260A000	\$26,429	WANTZ HOLLY R	43040-0088000 43041-0105000 43041-0183000	\$13,868 \$6,727 \$4,596
ERWICK TOWNSHIP			SENSENIG REAL ESTATE LLC SENSENIG REAL ESTATE LLC FOLTZ RICHARD L & APRIL D	27008-0260A000 27008-0261000 27008-0328000	\$8,588 \$13,745 \$9,530	DILLIAN JAMES A BRENT NANCY C C/O DAVID JAMES DEHOFF ALICIA E ET AL	43041-0183000 43041-0196000 43043-0014000	\$4,596 \$5,232 \$851
TERNER MARK A OLF DARRELL P	04K11-0211000 04K11-0235000	\$9,547 \$11,859	SENSENIG REAL ESTATE LLC THOMAS ROBERT G C/O ALLEN H THOMAS	27011-0070000 27011-0099000	\$9,530 \$8,377 \$7,682	DEHOFF ALICIA E ET AL STEINER PATRICKS JR	43043-0014000 43043-0016000 43043-0041000	\$502 \$989
NKINS CARL C/O THOMAS E PAUL INTERMAN WILLIAM	04L10-0040104 04L10-0040207	\$801 \$2,679	UDY HOLLY M HAWK RANDY L & MARGARET R	27012-0060000 27012-0053000	\$13,279 \$16,146	DEHOFF ALICIA E ET AL	43043-0109000	\$502
URROWS LISA EIPOLD JEROME C/O WALTER LEIPOLD	04L10-0040219 04L10-0040229	\$1,334 \$2,038	MCSHERRYSTOWN BOROUGH			JUDICIAL TAX	SALE	
IARRIS JONATHON RAGG DIANA	04L10-0040271 04L10-0040285	\$1,548 \$648	SENSENIG REAL ESTATE LLC	28002-0071000	\$10,858	PURSUANT TO COURT ORDERS, THE FOLLOWIN	G REAL PROPERTY	WILL BE OF
AYHUGH JOSHUA M & DOROTHY A NIGHT AMY E	04L10-0040305 04L10-0040417	\$510 \$664	SENSENIG REAL ESTATE LLC ELLIS WILLIE ED & PEGGY L JR	28002-0130000 28002-0148000	\$16,938 \$5,476	FOR SALE FRIDAY SEPTEMBER 22, 2023 AT 9:00 A.M. BUILDING, MPR#15, 525 BOYD'S SCHOOL RD., GET:	EDS.T. AT THE HI	UMAN SERVI
IRMOLOWICZ JOSEPH & STEPHANIE JOSER KEVIN & COURTNEY BLANTON RAY MICHAEL W & LISANNE T	04L10-0040421 04L10-0040505 04L11-0119000	\$765 \$1,533 \$18,669	COLEHOUSE SHAWNA MILLER SHARON C ETAL	28005-0098A000 28005-0103000	\$12,981 \$7,549	ACCORDANCE WITH THE FOLLOWING TERMS:	for fifty J. H. are .	Work-
RAT MICHAEL W & LISANNE I IEHL GWEN YERS HELEN A C/O BOB AYERS	04L11-0119000 04L11-0142001 04L12-0013A187	\$320 \$5.150	MENALLEN TOWNSHIP			TERMS OF SALE: In the case of all properties selling form of currency of the United States must be paid in fr	all at the time the pro	perty is struck
TERS MELEN A C,O BOB AT ERS J.L.IVAN RANDALL K AUGHMAN RUTHETTA O ATTN: DENNIS KUHN	04L12-0013A-188	\$1,594 \$1,782	MUSGRAVE ROBERT S & SUSAN G SEMPLE RANDALL E & PATRICIA J	29B05-0003000 29B05-0043000	\$6,209 \$5,927	In the case of properties for which more than fifty dollar dollars (\$50.00) cash in the form of currency of the Unit		
NSENIG REAL ESTATE LLC	04L12-0064000	\$10,103	WYATT TRACY S MCCAUSLIN MARLIN K	29D05-0045000 29D05-0045000	\$11,781 \$8,066	being paid by a check on a bank or other satisfactory ps if the balance of the purchase price is not paid for any the the fifty dollars (\$50.00) cash paid shall be forfeited as I	eason (for example, it insidated damages	f a check is no
GLERVILLE BOROUGH			LANGAN LUCILLE C/O SHAYLIN LANGAN NAWAKWA LLC	29D05-0072001 29D06-0013000	\$3,502 \$31,444	It is strongly urged that the prospective purchasers h		nade of the titl
'ERTZEL JAMES D AND SAMUEL A	05003-0063000 05004-0005000	\$16,238 \$7,677	KOONS MARVIN E & JENNIFER L JR HUGHES KEVIN JOHN & KAREN HUGHES WELLS	29E05-0032D000 29E05-0036A000	\$8.892	any property in which they may be interested. Every re proceedings free from error. However, in every case th	easonable effort has b e tax claim bureau is:	seen made to k selling the tax
LVAREZ-PONCE J RIGOBERTO	05004-0081000	\$5,519	HUFF BRANDON R	29G05-0003B000	\$11,343	interest and the property is offered for sale by the tax cl whatsoever.	aim bureau without ş	guarantee or 1
ONNEAUVILLE BOROUGH			MT. JOY TOWNSHIP			The starting bid for each property shall be all tax clain	n bureau costs associ	iated to the pro
DUNG HARRY J & SANDRA J III AINES BRUCE E & CAROLYN A SR HOMAS MATTHEW W	06004-0003000 06004-0012000 06008-0076000	\$85,024 \$9,324 \$15,399	MORRIS RYAN J MORRIS RYAN J MORRIS RYAN I	30G14-0017J-000 30G14-0063000 30G14-0063A-000	\$49,485	of the date of sale.		and for only T
UTLER TOWNSHIP	06008-0076000	\$13,399	WESTHAFER BONITA C STRAUSBAUGH MARY L	30G15-0058000 30G17-0038000	\$13,328 \$4,625	The property so struck down will be settled before the for the premises will be prepared by the tax claim bure to pay in addition to tax claim bureaus costs at the time	en ext property is one au and recorded, buy the property is atruct	ered for saie. 1 rer(s) will be re k down, that
COTT SAMUEL L	07F07-0047000	\$8.550	MURPHY JASON EADER GARY R & MARCEIA E G	30G17-0035000 30G17-0043000 30G18-0029A000	\$13,995	to pay, in addition to tax claim bureau costs at the time for preparing and recording the deed, and the costs of of the assessed value x 2%). The tax claim bureau will:	uch realty transfer st mail the deeds to the	tamps as requi
B A REALTY HOLDINGS LLC DRRES DAVID D	07F10-0062000 07G06-0044000	\$11,677 \$15,940	FALCO HOLLY MARIE WILES DUSTIN A & CHRISTINA M	30G18-0025A-000 30G18-0035000 30G18-0046000	\$25,896 \$5,245	purchaser.	man use uccus to use i	maness given
EINAWEAVER JOHN R	07G07-0019000	\$14,580	SHELLY GALEN S REAVER THOMAS H	30H17-0006000 30H17-0025000	\$39,189 \$17,117	A property will not be sold if the delinquent taxes an		
ONEWAGO TOWNSHIP			MT. PLEASANT TOWNSHIP			There is no redemption after the property is sold and be made after the property is struck down.	all sales will be final.	. No adjustme
IUDGETT WILLIAM IESSINGER CHARLES L III & ZACKERY CHARLES	08008-0059000 JOHN 08012-0118000	\$6,977 \$5,999	GUMM KENNETH W & MELISSA S JR	32H13-0031A000	\$30,496	An owner shall have no right to purchase his own pro	perty at judicial sale	under the pro
/INDSOR CORY M RINCE BRIAN P	08012-0118000 08021-0176000 08023-0074A000	\$5,999 \$7,761 \$1,662	TAUGHINBAUGH TODD N COOL DARRELL J TOOMEY BARBARA L	32111-0025000 32114-0024000 32114-0026000	\$4,090 \$942 \$17,532	of 72 p.s. § 5860.618. "Owner" is defined as any indivic partnership, limited partnership, corporation or any of individual as part of the business association who had	lual, partner, shareho ner business associati	older, trust, ion that has an
MITH ANDREW M & KIMBERLY K JR ACHELE WALTER I & ESTELLA TRUST	08033-0002000 08I15-0011A000	\$38,063 \$17,945	GARCIA YOANA VASOLIEZ MIGLIEL M & REATRIZ G	32/11-0052021	\$911 \$1.329	property.	my owneramp and to	on on regence as
IICKLEY LARRY J & JUDY L REEN CANDY L	08K13-0042001 08K13-0042002	\$171 \$382	HERRMANN BRANDON & SAMANTHA HODGSO	32711-0052031	\$1,836	The purpose of this sale is to dispose at public sale th were previously advertised for public sale in this publi	following parcels of ration on July 26, 202	f real estate, w 2.
INEMAN WILLIAM J & MARIE E JR ILDASIN LEE A & MARGARET A	08K14-0101000 08L14-0009000	\$11,897 \$41,963	RIVERA HUGO & MIRANDA HAUF BRITTNEY	32J11-0052044 32J11-0052052	\$1,794 \$774	COURT TOWNSHIP/ PARCEL	NUMBER OW	NER/REPUTE
TLDASIN LEE A & MARGARET A	08L14-0010000	\$21,643	ZINN JAMES & MARY C/O NEW OXFORD MHP FLANAGAN KATHLEEN M	32J11-0052066 32J11-0052068	\$357 \$4,269	ORDER BOROUGH NO.		OWNER
JMBERLAND TOWNSHIP	09E12-0082009		GARCIA FLOR & JULIO SANTIAGO BROWN TAMM	32J11-0052078 32J11-0052080	\$1,023 \$726 \$1,359	2023 SU-0479 Liberty 25AA0-0 2023 SU-0477 Menallen 29F05-00	78001 WID	CLURE DANI MAYER BRIA
ODER BRENT & ERIN BRETZMAN HEPPARD WARREN H	09E12-0082087	\$1,224 \$1,315	SWOPE ROBERT JR OERMAN DARON & ELIZABETH F KLUNK MICHAEL A & BETH A	32J11-0052095 32J11-0052099	\$2,032	2023-SU-0480 Carroll Valley 43018-00	-1000 KKE	ENSKY STEVE
IEPPARD WARREN H NDERSON AMIE L EED WALTER A JR & MARY H LANHAM	09E13-0080000 09E16-0077010 09E10-0106000	\$13,237 \$4,240 \$36,447	JOHNSON ROBERT WILLIAM & AMY LYNN JR LUA ANA L	32J11-0058B-000 32J11-0071000 32J12-0061017	\$11,079 \$20,530 \$1,317	NOTICE TO PROSPECTIVE	TAX SALE BIDDERS	S
ED WALTER A JK & MARY IT LANDAM MINARY RIDGE SHADOW LLC C/O GETTYSBUR	G CONSTRUCTION 09F12-0116000	\$30,447 V CO \$32,266	WAGAMAN JEFFREY ORNDORFF BELINDA M	32J12-0061066 32J12-0061107	\$1,317 \$990 \$1,193	IN ACCORDANCE WITH ACT NO 133 P.L. 1368, NO PROSPECTIVE PURCHASERS AT ALL TAX SALES M		INE 30, 2021),
ROSS DALE JR URDUM MICHAEL E & CHRISTY	09F15-0065003 09F15-0065008	\$1,227 \$2,105	KING LYNNE COLEMAN IOSHUA & TARA SHAFFER	32J12-0061133 32J12-0061160	\$7,910 \$2,339	ADAMS COUNTY TAX CLAIM BUREAU, 117 BALTIN PA 1729S NOT LESS THAN TEN (10) DAYS REPORE	MORE STREET, ROOF	M 202, GETTY DSET TAY SA
ERWART MICHAEL CHARLES JR ARROW KATJA & JERRY J	09F15-0065014 09F15-0065024	\$882 \$517	RITNER ELIZABETH MYERS ROBERT HAROLD	32J12-0061165 32J12-006167A	\$2,339 \$959 \$827	(SEPTEMBER 12, 2023 4:30 PM E.D.S.T). IN ORDER TO PURCHASER MUST SUBMIT AN APPLICATION THE	O REGISTER, THE PE	ROSPECTIVE
ADOLINI JOSEPH J	09W03-0040000	\$7,817	NEW OXFORD BOROUGH	,		INFORMATION:		
AST BERLIN BOROUGH			LEISTER MICHAEL D	34004-0075000	\$11,351	 IF THE APPLICANT IS AN INDIVIDIUAL, THE II ADDRESS AND PHONE NUMBER; 		
URTON CHARLENE & TIMOTHY BOWERSOX ROWN EARL W II	10004-0135000 10004-0175000	\$10,490 \$23,481	SENSENIG'S REAL ESTATE LLC SENSENIG REAL ESTATE LLC	34005-0205000 34007-0032000	\$8,324 \$12,176	2. IF THE APPLICANT IS NOT AN INDIVIDUAL, THE NAME OF ALL OFFICERS, BUSINESS ADDRESS 2. IF THE ABOUT ANT IS A LIMITED LIABILITY OF	4E APPLICANT'S N. AND PHONE NUM	AME, INCLUI
LIRFIELD BOROUGH			OXFORD TOWNSHIP			3. IF THE APPLICANT IS A LIMITED LIABILITY CO ADDRESSES AND PHONE NUMBERS OF ALL MEMI PERSONS WITH ANY OWNERSHIP INTEREST OR R	SERS, MANAGERS A	AND ANY OT
EAVER BRIAN P & SUSAN M SR	11005-0038000	\$13,973	COCKEY JAMES E & REGINA L MURPHY DRAMKA INC	35J10-0056000 35J12-0016A000	\$5,695 \$1,363	COMPANY:		
LANKLIN TOWNSHIP			WHITEFORD WILLIAM S & JONI L HOUCK JAMES	35J13-0013A000 35K11-0026C002	\$6,131 \$2,890	AN AFFIDAVIT STATING THAT THE APPLICAN IS NOT DELINQUENT IN PAYING REAL ESTATE IN THE COMMONWEALTH OF PENNSYLVANIA AP	OTHAT THE APPL	ICANT HAS!
RUMPOWER STEVEN V OST BUCK CAMP C/O RANDY SHRADER	12807-0001052 12807-0001057	\$2,607 \$1,349	SMITH GREG & STEPHANIE BLUME JORDAN	35K11-0026C009 35K11-0026C031	\$4,148 \$1,457	MUNICIPAL UTILITY BILLS THAT ARE NOT MORE ANYWHERE IN THE COMMONWEALTH OF PENNS	THAN ONE (1) YEAR	R OUTSTANE
ITTER CRYSTAL & SHANNON CHULER CRYSTAL & DAVID HANSFORD	12808-0013050 12808-0013059	\$300 \$295	FRIEDLINE DEBORAH A SENSENIG REAL ESTATE LLC	35K12-0109C000 35K12-0119000	\$7,751 \$10,624	 IS NOT BIDDING FOR OR ACTING AS AN AGE! FROM PARTICIPATING IN THE UPSET SALE. 	NT FOR A PERSON V	WHO IS BARB
ROWN SAMUEL J TRASBAUGH JAMES D & DOROTHY A C/O DAZE	12808-0013063 RAE M LANSDOW	\$277 NE	READING TOWNSHIP			C. HAS NOT, WITHIN THE THREE (3) YEARS PREC APPLICATION ENGAGE IN A COURSE OF CONDU-	EDING THE FILING	OF THE
PRENKLE ROBERT G & PAMELA M	12808-0021000 12809-0038M000		MASSER MICHAEL J & MICHELLE L	36002-0026000	\$9,726	HOUSING CODE VIOLATION TO CONTINUE UNAI UNCORRECTED HOUSING CODE VIOLATION AND	BATED AFTER BEING HAS NOT EITHER:	G CONVICTE
ESHMAN HOWARD R & JENNIFER L ORRIS RYAN J	12809-0123C000 12809-0143000	\$11,620 \$4,384	ANDERSON ROBERTA L JEN JENS 6726 ENTERPRISES LLC FLORES JOSE & JUANA FLORES RIVERA	36109-0142000 36306-0029A000	\$13,675 \$4,050	i. FAILED TO MAINTAIN PROPERTY OWNED BY MANNER SUCH THAT THE PROPERTY POSED A TH	INE APPLICANT IN IREAT TO HEALTH,	, A KEASONA , SAFETY OR
EVENGER BRYAN C & KIMBERLY A C/O DREW (STER ONA MAE	12809-0190000 12810-0044000	\$5,242 \$4,330	FLORES JOSE & JUANA FLORES RIVERA HOLYFIELD DAVID R & WILDA E FLEMING VIRGINIA AKA VIRGINIA RILEY	36J07-0062000 36J08-0045010 36J08-0045127	\$12,077 \$2,035 \$307	PROPERTY; OR ii. PERMITTED THE USE OF PROPERTY IN AN UN MANNER SUCH THAT THE PROPERTY POSED A TI	SAFE, ILLEGAL OR	UNSANITAR
ISTER ONA MAE ILK FREDERICK C CDERMOTT MEREDITHE A	12C10-0087000 12C10-0015A000	\$19.153	FLEMING VIRGINIA AKA VIRGINIA RILEY MARTINEZ JUAN ROSSI & MARCEL REYES NUNE	Z 3608.0045135	929	MANNER SUCH THAT THE PROPERTY POSED A TO PROPERTY; AND d. UNDERSTANDS THAT AN APPLICANT WHO S		
ORIN BRIGITTE A	12E11-0062000	\$17,227 \$9,592	COX DAWN SMITH BRANDI	36J08-0096000 36K08-0085A000	5948 59,941 52,759	APPLICATION KNOWING THAT IT CONTAINS A F- IT TO BE FILED WITH THE ADAMS COUNTY TAX O	ALSE STATEMENT A	ND WHO CA
REEDOM TOWNSHIP			FRIEDLINE CURTIS E & SHERI A KUNE JOSHUA & JORDYNEA HILL IR	36L06-0045000 36L07-0005005	\$32,696 \$1,022	PROSECUTION FOR THE COMMISSION OF A MISD IN VIOLATION OF 18 Pa.C.S. § 4904(a) (RELATING TO	EMEANOR OF THE S	SECOND DEC
LSWFSKI MICHAEL A ILLER GERALD S	13D15-0025000 13D18-0054000	\$12,175 \$16,722	ALVAREZ ESTEFANY MORALES MARTINEZ ANASTACIO	36L07-0005009 36L07-0005032	\$1,087 \$569	AUTHORITIES). 6. IF THE APPLICANT IS NOT AN INDIVIDUAL. IT	OCUMENTATION T	THAT THE SIC
OWLING MABEL MARR ILLER GERALD S & CATHERINE E	13E17-0072000 13E18-0032000	\$10,345 \$20,796	WILLIAMS RONALD JR WEIMER BEN VAN SR	36L07-0005045 36L08-0004000	\$1,766 \$7,707	HAS THE AUTHORITY TO ACT ON BEHALF OF THE APPEARING IN PERSON TO REGISTER IS THE SIGN	E APPLICANT, AND IER OF THE APPLICA	THE INDIVID
ERMANY TOWNSHIP			PAVIGLIANITI ANTHONY & RACHEL	36L08-0005000	\$13,157	OTHERWISE AUTORIZED TO ACT ON BEHALF OF F NO INDIVIDUAL WHOSE LANDLORD LICENSE	THE APPLICANT. HAS BEEN REVOK	ED IN A
HILDS GEOFFREY A	15[16-0046000	\$8,328	STRABAN TOWNSHIP			MUNICIPALITY PUSUANT TO ITS ORDINANCE MA COUNTY IN WHICH THE LOCAL MUNICIPALITY IS	Y PURCHASE PROP S LOCATED AT A TA	'ERTY IN THI AX SALE UND
ETTYSBURG BOROUGH			PEREZ JENNIFER & CESAR SANCHEZ MEJIA TERESA SANDERS CORV.	38G10-0016B010 38G10-0016B015	\$1.637	ACT. APPLICATIONS MAY BE OBTAINED BEGINNING.	ATICUST 1 SOME DO	CONTACAM
IAWKINS CHRISTINA E /ELL ADJUSTED LLC C/O J THOMAS SOLIDAY	16004-0111000 16007-0024000	\$11,031 \$24,104	SANDERS CORY J US HOME CORPORATION DBA LENNAR SIMMONS LAWRENCE M & LUCY E	38G10-0016B023 38G10-0200A000 38G11-0034000	\$1,948 \$766 \$16,880	ADAMS COUNTY TAX SERVICES DEPARTMENT, 71 POOM 202 CETTIVER IDC: PA 17225 OF VIA THE AD	7-337-9837; 117 BALT	TIMORE STRE
/ELL ADJUSTED LLC C/O J THOMAS SOLIDAY IASSON JOAN WEESY GREGORY A & DONNA R	16007-0024000 16013-0100000 16015-0009A000	\$24,104 \$11,873 \$33,818	SIMMONS LAWRENCE M & LUCY E WEAVER AMBER MCDANNELL LEROY J	38G11-0034000 38G12-0013001 38G13-0075000	\$16,880 \$552 \$7,631	ROOM 202, GETTYSBURG, PA 17325 OR VIA THE AE adamscountypa.gov. APPLICATIONS MUST BE NOT. ADAMS COUNTY TAX CLAIM BUREAU.	ARIZED PRIOR TO S	SUBMISSION
WEESY GREGORY A & DONNA R IAMILTON TOWNSHIP	.w.,-1007A-000	-paragraph	MCDANNELL LEROY J MCDANNELL LEROY J HERNANDEZ-MENDOZA FERNANDO & LETICIA	38G13-0075A-000 MARTINEZ-GUER	\$3,048 RFRO	ADAMA COUNTY THA CLIMM BUKEAU.	David K James, III	
	17001-0014000	\$20,448	GROUP NANCY M	38H10-0017113	\$1,027 \$976		Solicitor, Tax Claim	
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HIRK CRAIG S BAKER VANESSA & RANDY PISCHER F PATRICK & KIMBERLY A	17J09-0118000 17K08-0151000	\$16,907 \$21,366	MENDOZA BRENDA & CHRISTIAN RODRIGUEZ WOOD MARY J	38H10-0017144 38H10-0017153	\$1,014 \$2,654		Daryl G Crum Director, Tax Claim	n Bureau

If Adams County is a representative average of the 67 counties, then as many as 15,000 properties are put at risk each year. Too many of them belong to families who, despite having paid off the mortgages on their homes, still owe allegiance to the school district for their yearly tax. Your home is never your own as long as it can be seized by the sheriff for unpaid school property taxes.

Pennsylvania boasts that it levies no tax on retirement income. Try telling that to any of your constituents living on Social Security who are in danger of losing their home because they are not able to pay the school tax from their retirement income. And, according to the National Institute on Retirement Security, 40% of retired Americans rely solely on Social Security.

Worse, school districts abuse their authority to tax.

I live in a mostly rural county in southcentral Pennsylvania. My school district has a yearly budget of a little over \$70M. By law, Act 48 of 2003, the district is limited to keeping a reserve account, or Unassigned Reserve, of no more than 8% of its yearly budget, or no more than about \$5.6M, in order to be allowed to raise the school property tax rate.

In reviewing the yearly audits for the district, I was stunned to see that their Unassigned Fund account had been \$8M, \$9M, even close to \$10M for several years. I discovered this was accomplished by a system of overbudgeting and then underspending in almost every budget category, and tucking \$1.5M in a management reserve account that was never needed. Yet every year the district asked for a tax increase because the projected revenues for the next year would not meet the needs of the grossly inflated projected budgeted expenses.

It was not until I started to shine a light on this skewed budgeting process, both through public comment at school board meetings and with editorials in the local paper, that the district administration began to reign in this practice.

Lest you be tempted to think that this is just an anomaly for one rural school board, you would be mistaken.

The Pennsylvania Auditor General recently released a report (January 2023) in which he chose to audit 12 school districts in urban, suburban and rural areas to assess their budgeting processes. Each of them was selected because they had asked for and received an Act 1 exemption yet had substantial fund balances for the period assessed (2017 through 2021).

Incredibly, he found that in every one of those school districts the same sort of manipulation of budget numbers as has occurred in my school district had also occurred in those. The media announced the audit report under a headline, "School districts tuck money in reserve accounts to justify need for tax increases, audit finds."

According to the Auditor General, "it's not a stretch to say that it's happening across the commonwealth."

But the school property tax crisis is more complicated and more damaging than that. And the Commonwealth Court in its decision recognized the urgency to repair it. To quote from the President Judge's decision (p.769):

"... it is evident to the Court that the current system of funding public education has disproportionately, negatively impacted students who attend schools in low-wealth school districts. This disparity is the result of a funding system that is heavily dependent on local tax revenue, which benefits students in highwealth districts."

It is stunning just how huge that disparity is. According to the PDE Annual Financial Report revenue database, the percentage of property tax contribution to total school district funding ranges from 81% (Lower Merion SD in Montgomery County) to only 6% (Duquesne City SD in Allegheny County). What justification is there for taxpayers to be treated so inequitably by the state?

Such a level of disparity CANNOT be fixed.

The school property tax system of funding public schools is irretrievably broken, totally unfair to students and taxpayers alike, and MUST be replaced.