

ORDINANCE NO. 2024 –03

AN ORDINANCE SIGNIFYING THE INTENT AND DESIRE OF THE BOARD OF SUPERVISORS OF THE TOWNSHIP OF MOUNT JOY, ADAMS COUNTY, PENNSYLVANIA, TO ESTABLISH AN AREA WITHIN SAID TOWNSHIP AS A NEIGHBORHOOD IMPROVEMENT DISTRICT UNDER THE PROVISIONS OF THE “NEIGHBORHOOD IMPROVEMENT DISTRICT ACT”, ACT OF DECEMBER 20, 2000, P. L. 949, NO. 130, 73 P. S. §§831 *et seq.*, AS AMENDED AND SUPPLEMENTED, TO BE KNOWN AS “THE LINKS AT GETTYSBURG - WADE RUN NEIGHBORHOOD IMPROVEMENT DISTRICT”; APPROVING THE NEIGHBORHOOD IMPROVEMENT DISTRICT PLAN INCLUDING THE RATE AND METHOD OF APPORTIONMENT OF SPECIAL ASSESSMENTS; DESIGNATING THE “RED ROCK MUNICIPAL AUTHORITY”, A MUNICIPAL AUTHORITY ESTABLISHED UNDER THE “MUNICIPALITY AUTHORITIES ACT”, ACT OF JUNE 19, 2001, P. L. 287, NO. 22, 53 PA. C.S.A. §§5601 *et seq.*, AS AMENDED AND SUPPLEMENTED, AS THE NEIGHBORHOOD IMPROVEMENT DISTRICT MANAGEMENT ASSOCIATION TO ADMINISTER THE NEIGHBORHOOD IMPROVEMENT DISTRICT; AND AUTHORIZING THE TAKING OF ALL SUCH ACTION AS MAY BE NECESSARY OR APPROPRIATE TO CARRY OUT THE INTENT OF THIS ORDINANCE.

WHEREAS, the “Neighborhood Improvement District Act”, Act of December 20, 2000, P. L. 949, No. 130, 73 P.S. §§831 *et seq.*, as amended and supplemented (the “Act”) provides that every municipal corporation shall have the power to, among other things, establish within such municipality an area or areas designated as a Neighborhood Improvement District (“NID”) and establish an authority to administer the NID; and the Township of Mount Joy, Adams County, Pennsylvania (the “Township”), by its Board of Supervisors (the “Board”), constitutes a municipal corporation under the Act; and

WHEREAS, a final Neighborhood Improvement District Plan (the “NID Plan”) for The Links at Gettysburg – Wade Run Neighborhood Improvement District (the “NID”) to be located within the Township was developed in such form and containing such information as required by Section 5(c) of the Act; a public hearing concerning the NID Plan has been held by the Board of the Township for the purpose of receiving comment from affected property owners (the “Affected Owners”) within the NID pursuant to notice duly advertised as required by the Act; and in preparation for said public hearing, the NID Plan, as well as the date, location and time of the subject public hearing, were distributed by the Township to all Affected Owners and lessees of Affected Owners within the proposed NID in a manner in accordance with Section 5(b) of the Act; and

WHEREAS, the Affected Owners expressed no objection to the provisions of the NID Plan; and

WHEREAS, as described within the NID Plan, the Board intends to impose a special assessment on real property located within the NID in accordance with the provisions of the Rate and Method of Apportionment of Special Assessments included within the NID Plan which methodology is in compliance with the provisions of Section 7 of the Act in order to provide for the payment of bonds to be issued by the Township to finance certain public infrastructure improvements in connection with the proposed residential development within the NID; and

WHEREAS, pursuant to and in accordance with the “Municipality Authorities Act”, Act of June 19, 2001, P. L. 287, No. 22, 53 Pa. C.S.A. §§5601 *et seq.*, as amended and supplemented, the Board has duly incorporated the Red Rock Municipal Authority and desires to designate the same as the Neighborhood Improvement District Management Association (“NIDMA”) for the NID proposed under the NID Plan; and

WHEREAS, the Board intends to authorize the taking of any further action that may be necessary or appropriate to further carry out the intent of this Ordinance all in keeping with the provisions of the Act and in accordance with the NID Plan.

NOW THEREFORE, BE IT ENACTED AND ORDAINED, by the Township of Mount Joy, Adams County, Pennsylvania, by its Board, and it is hereby **ENACTED AND ORDAINED** by the authority of the same, and in accordance with the Act, as follows:

Section 1. The Board does hereby approve the NID Plan, attached as **Exhibit A** hereto, and designates the area or areas identified in the NID Plan as a NID. The name of the NID is the “The Links at Gettysburg - Wade Run Neighborhood Improvement District”.

Section 2. The Board does hereby designate the Red Rock Municipal Authority as the NIDMA to administer programs, improvements and services within the NID.

Section 3. The Board, pursuant to Section 7 of the Act, does hereby authorize the imposition of special assessments on real property located within the NID in accordance with the Rate and Method of Apportionment of Special Assessments attached as **Exhibit B** hereto, such Rate and Method of Apportionment of Special Assessments being in compliance with Section 7 of the Act, and such Rate and Method of Apportionment of Special Assessments is hereby approved. The special assessments will provide for the payment of bonds issued by the Township to finance certain public infrastructure improvements to facilitate the residential development known as the Wade Run Development which comprises the NID all as provided for within the NID Plan.

Section 4. The Board is hereby authorized to take any further action necessary or appropriate to carry out the intent of this Ordinance, including but not limited to, the execution of an agreement with the NIDMA as required by the Act and as provided for within the NID Plan and the Chairman and Secretary of the Township are hereby authorized to execute such agreement

as well as any other agreements consistent with the Act and NID Plan that the Township will need to enter into in furtherance of this Ordinance.

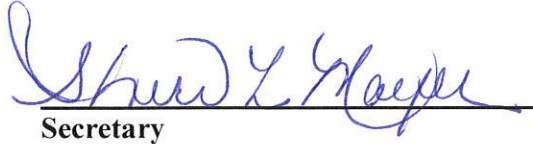
Section 5. Any Ordinance or portion of any Ordinance which is inconsistent with the contents of the present Ordinance shall be, and the same is hereby, repealed, insofar as the same is affected by or inconsistent with the provisions of the present Ordinance.

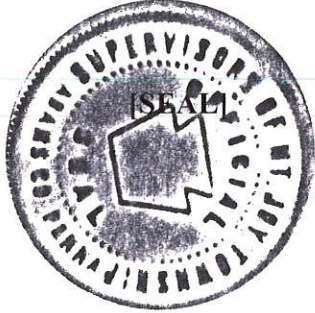
Section 6. This Ordinance shall be effective five (5) days subsequent to enactment in accordance with the provisions of Pennsylvania's "Second Class Township Code", as amended.


ENACTED AND ORDAINED this 16th day of May, 2024.

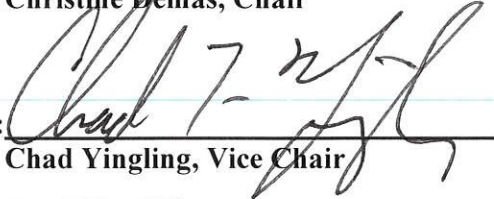
**MOUNT JOY TOWNSHIP
ADAMS COUNTY, PENNSYLVANIA**

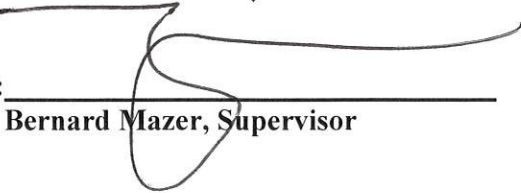
ATTEST:



Secretary



By: 
Christine Demas, Chair

By: 
Chad Yingling, Vice Chair

By: 
Bernard Mazer, Supervisor

By: 
Todd McCauslin, Supervisor

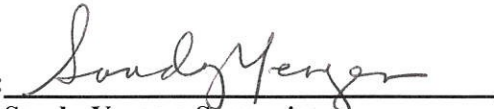
By: 
Sandy Yerger, Supervisor

EXHIBIT A

Final Neighborhood Improvement District Plan

[See Attached Pages]

**The Links at Gettysburg – Wade Run
Neighborhood Improvement District
Mount Joy Township, Adams County, Pennsylvania**

Neighborhood Improvement District Plan



Prepared By:

MUNICAP, INC.
— PUBLIC FINANCE —

February 15, 2024

**The Links at Gettysburg – Wade Run
Neighborhood Improvement District
Mount Joy Township, Adams County, Pennsylvania**

Neighborhood Improvement District Plan

Table of Contents

Section	Page
I: Summary of Neighborhood Improvement District Plan	1
II: Map of the Neighborhood Improvement District.....	4
III: Proposed Improvements and Estimated Costs	5
IV: Sources and Uses of Funds.....	6
V: Rate and Method of Determining the Special Assessments.....	7
VI: The Report Describing the Assessment Methodology	8
VII: Description of the Specific Duties of the Red Rock Municipal Authority and Mount Joy Township.....	9
VIII: Ordinance Creating NIDMA and Articles of Incorporation of NIDMA	11

Section I: Summary of Neighborhood Improvement District Plan

The Links at Gettysburg - Wade Run (the “Development”)

The development comprising The Links at Gettysburg – Wade Run Neighborhood Improvement District (the “Wade Run NID” or the “District”) will consist of 99 single family units. The development is located in Mount Joy Township, Adams County, and is part of the Links Planned Golf Community. There will be 99 single family detached units constructed in a different area east of the primary development. The marketing name for the development is “Wade Run,” as described in the District Map included in Section II. The Wade Run NID is separate and distinct NID from the Links at Gettysburg NID.

Pursuant to the Neighborhood Improvement District Act of the Commonwealth of Pennsylvania (the “NID Act” or the “Act”), the NID Plan requirements are outlined below and are more fully described in the sections referenced:

1. Name of the Proposed District

The Links at Gettysburg – Wade Run Neighborhood Improvement District.

2. Detailed Description of the Service Area of the Proposed District

A map of the service area is shown in Section II. The District is comprised of 32.63 acres and located in Mount Joy Township, Adams County and is comprised of two parcels, an access road, and two easement areas. The two parcels will be subdivided into 99 single lots with various common areas to be shared by the residents of the Wade Run community. Property within the District is currently owned by the Links at Gettysburg Realty Company LLC.

3. A List of the Properties to be Assessed

A list of the properties to be assessed are shown on the District Map included in Section II and currently are comprised of tax parcels 30G-18-0010A-000 (8.63 acres) & 30G-18-0058-000 (22.87 acres) as shown in Section II: Map of the Links at Gettysburg – Wade Run Neighborhood Improvement District. Adams County mapping is currently reviewing street names and tax parcel numbers for the individual lots within the District.

4. List of the Proposed Public Improvements Within the Wade Run NID and Estimated Costs

The proposed public improvements for the District and their estimated costs are included in Section III.

5. Proposed Budget for the First Fiscal Year

A proposed budget for the 2024 fiscal year is included in the sources and uses of funds in Section IV.

6. Proposed Revenue Sources

The proposed revenue sources for funding public improvements in the District are included in the sources and uses of funds in Section IV.

7. Estimated Time for Implementation and Completion

The estimated time for implementation and completion of the proposed public improvements within the District is included in Section III.

8. Identification of Administrative Body that Will Govern and Administer the Wade Run NID

The Red Rock Municipal Authority created under and pursuant to the Municipality Authorities Act of the Commonwealth of Pennsylvania (the “Authorities Act”) will act as the administrative body that will govern and administer the Wade Run NID.

9. Statutory Authority

The NID Act provides that a neighborhood improvement district management association (“NIDMA”) can be a municipal authority created under the Authorities Act and, as set forth in paragraph (8) above, shall be the Red Rock Municipal Authority. Included in Section VIII is the Ordinance enacted by the Board of Supervisors of Mount Joy Township creating the Red Rock Municipal Authority as well as such Authority’s Articles of Incorporation.

10. Method of Determining the Amount of the Assessment Fee

The method of determining the amount of the assessment fee to be levied on property owners within the Wade Run NID is included in Section V, “The Method of Determining the Special Assessments.” The report describing assessment methodology is included in Section VI.

11. Identification of Specific Duties and Responsibilities of NIDMA/Municipalities

An identification of the specific duties and responsibilities of both the Red Rock Municipal Authority and Mount Joy Township, with respect to the Wade Run NID, is included in Section VII.

12. Requirement of a Written Agreement Between the NIDMA/Municipalities

This Neighborhood Improvement District (NID) Plan shall require that Mount Joy Township and the Red Rock Municipal Authority enter into an agreement which shall contain the provisions outlined in Section VII, “Description of the Specific Duties of the NIDMA and Mount Joy Township.”

13. Tax Exempt Property

There is no tax-exempt property within the District to provide in-kind services or to make a financial contribution to the NIDMA.

14. Agreement Regarding Current Level of Municipal Services

The agreement between Mount Joy Township and the Red Rock Municipal Authority described in paragraph (12) identifies requirements that the Township must maintain the same level of municipal programs and services provided within the NID before NID designation as after NID designation.

15. Sunset Provision in the NIDMA Agreement

The agreement between Mount Joy Township and the NIDMA described in paragraph (12) above may provide for a sunset provision (as defined in the Act) of no less than five years for renewal of the agreement. A similar provision may be included in the enabling ordinance establishing the Wade Run NID. In the alternative, the NIDMA agreement may provide that such agreement and the Wade Run NID shall not terminate until after any bonds issued by Mount Joy Township under the Act to finance the public improvements referenced in paragraph (4) above are paid in full.

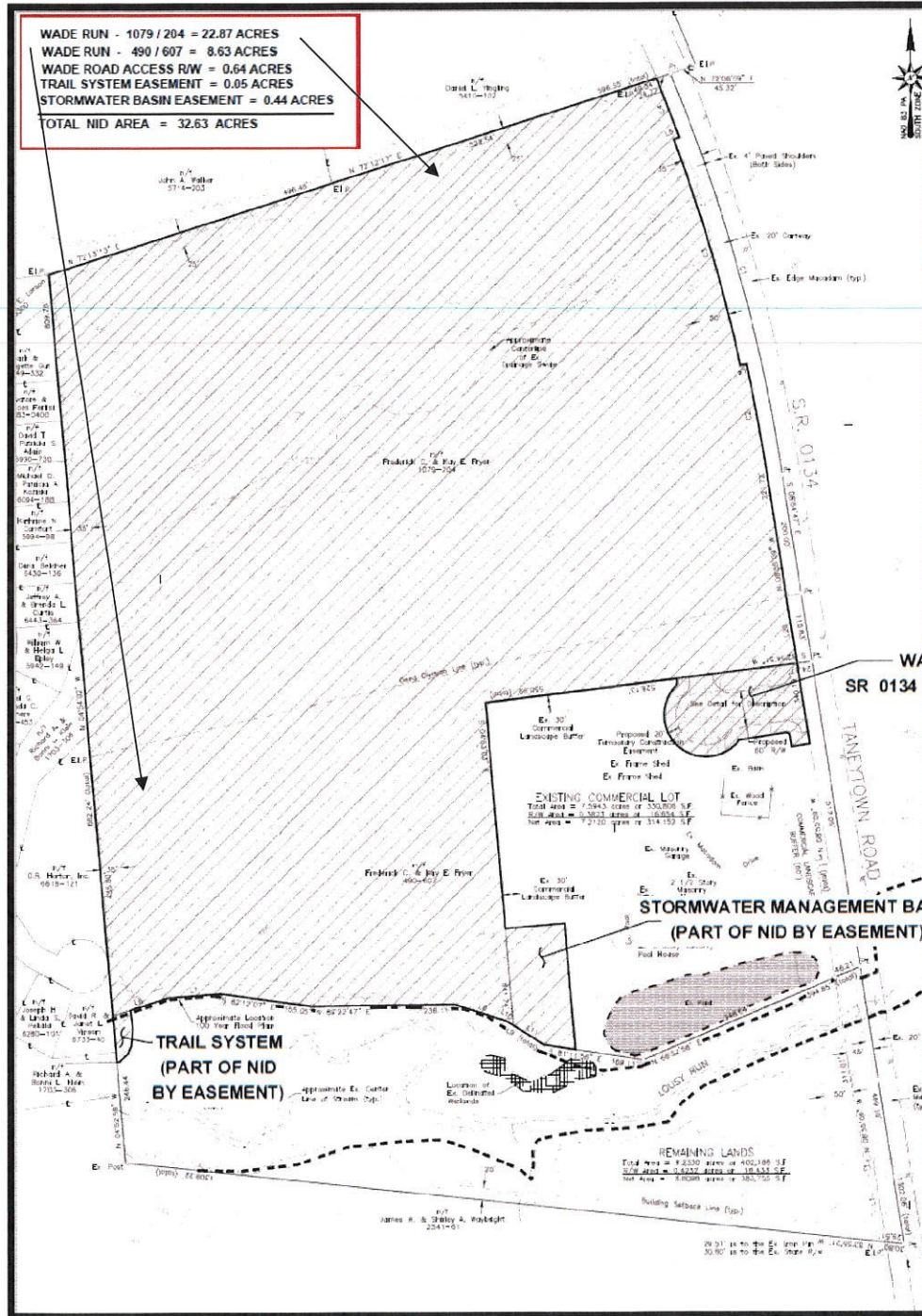
16. Responsibility for Collection of Assessments

The agreement between Mount Joy Township and the NIDMA described in paragraph (12) above will provide for either the Township or the NIDMA to be responsible for the collection of the assessments levied within the Wade Run NID.

17. Negative Vote of 40% of More of Property Owners

A negative vote of at least 40% of the property owners within the Wade Run NID shall be required to defeat the establishment of the proposed Wade Run NID by filing objections with the secretary for the Mount Joy Township Board of Supervisors within 45 days of the presentation of the final NID Plan to the Board of Supervisors of the Township.

Section II: Map of The Links at Gettysburg – Wade Run Neighborhood Improvement District



*The Wade Run NID is not currently located in any other NID.

Section III: Proposed Improvements and Estimated Costs

Budget

Budget	Estimated Costs
Engineering - construction, stakeout, as built	\$140,000
Stormwater facilities	\$771,700
Street lighting	\$277,500
Landscaping	\$70,000
Curbing streets	\$120,040
Stone and asphalt bases	\$682,445
Paving wearing course	\$230,680
Trails (walking)	\$25,000
PennDot entrance	\$100,000
Sub-total improvements	\$2,417,365
Bond issuance costs	\$150,000
Capitalized interest	\$0
Debt service reserve fund	\$0
Total	\$2,567,365

These estimates are preliminary and may be revised. Since these estimates are preliminary, reductions in amounts in one line item may be applied to the costs of another line item. A portion of the proposed improvements are expected to be permanently financed through the issuance of bonds by Mount Joy Township under the provisions of the Act, with the balance of such costs to be paid by the Developer

Construction Schedule

The proposed schedule for the construction of the public improvements is as follows:

Engineering for Public Infrastructure Improvements:

Engineering of the public infrastructure improvements within the Wade Run NID was substantially complete by the end of 2023.

Completion of Public Infrastructure Improvements:

Public infrastructure improvements will be completed as lots within the Wade Run NID are sold and developed. Improvements are anticipated to begin in the spring or summer of 2024, with all improvements expected to be completed by December 2026. The construction schedule is preliminary and may be revised.

Section IV: Sources and Uses of Funds

A. First Fiscal Year Budget:

The estimated annual budget for the first year is below.

Improvements	Estimated Costs
Engineering - construction, stakeout, as built	\$65,000
Stormwater facilities	\$320,200
Street lighting	\$127,500
Landscaping	\$24,975
Curbing streets	\$58,316
Stone and asphalt bases	\$280,550
Paving wearing course	\$94,625
Trails (walking)	\$10,000
PennDot entrance	\$25,000
Total	\$1,006,166

B. Proposed Revenue Sources:

The development for Wade Run contemplates financing public infrastructure improvements from a combination of equity, bank financing, lot sales, and the Wade Run NID proceeds. The estimated sources and uses of funds for the Wade Run NID are provided below.

Sources of funds:	Total
Bonds proceeds	\$1,640,000
Other sources of funds	\$927,365
Total sources of funds	\$2,567,365
 Uses of funds:	 Total
Improvements	\$2,417,365
Bond issuance costs	\$150,000
Capitalized interest	\$0
Reserve fund (LOC fee)	\$0
Rounding	\$0
Total uses of funds	\$2,567,365

Section V: Rate and Method of Determining the Special Assessments

The Rate and Method of Apportionment of Special Assessments follows and includes the Special Assessment Roll attached as Appendix A-1 and A-2, as it may be amended from time to time.

**THE LINKS AT GETTYSBURG – WADE RUN
NEIGHBORHOOD IMPROVEMENT DISTRICT**

**Rate And Method of Apportionment
Of Special Assessments**

A. INTRODUCTION

A Special Assessment shall be imposed and Annual Assessments collected from real property within The Links at Gettysburg – Wade Run Neighborhood Improvement District (the “District”) through the application of the procedures described below. The Board of Supervisors hereby delegates to the Board of the Authority the responsibility to make all determinations in this Rate and Method of Apportionment of Special Assessments unless stated otherwise.

B. DEFINITIONS

The terms used herein shall have the following meanings:

“**Act**” means the Neighborhood Improvement District Act, 73 P.S. § 831 et seq., as amended.

“**Administrative Expenses**” means the following costs directly related to the administration of the District: the actual costs of computing the Annual Payments; the actual costs of collecting the Annual Payments; the actual costs of remitting the Annual Payments to the Trustee; the actual costs of the Authority, Administrator, Township, and Trustee (including legal counsel) in the discharge of their duties related to the District; the costs of complying with arbitrage rebate requirements; the costs of complying with securities disclosure requirements; and any other costs in any way related to the administration and operation of the District, including, without limitation, the costs of official meetings of the Board of the Authority related to the District, the costs of legal counsel and other consultants and advisors, and costs related to commencing foreclosure and pursuing collection of delinquent Annual Payments.

“**Administrator**” means the person or entity responsible for determining the Annual Revenue Requirement, the update of the Special Assessment Roll, and such other responsibilities as provided herein, in the Bond Indenture, in the Agreement for Administrative Services, or by the Board of Directors.

“**Annual Assessment**” means the portion of the Special Assessment due and payable each Tax Year as set forth in the Special Assessment Roll.

“**Annual Assessment Rate**” means, for any Tax Year, a percentage equal to the Annual Revenue Requirement divided by the current total of the Principal Portion of the Special Assessments.

“Annual Credit” means for each Tax Year the Annual Assessment for each Parcel less the Annual Payment for each Parcel.

“Annual Payment” means a portion of the Annual Assessment calculated as set forth in Section D.

“Annual Revenue Requirement” means, for any Tax Year, the sum of the following: (1) regularly scheduled debt service on the Bonds to be paid from the Annual Payments; (2) periodic costs associated with such Bonds, including but not limited to rebate payments and credit enhancement on the Bonds; and (3) Administrative Expenses; less (4) any credits applied under the Bond Indenture, such as interest earnings on any account balances, and (5) any other funds available to the Bonds that may be applied to the Annual Revenue Requirement.

“Assessed Property” means, for any Tax Year, Parcels within the District other than Non-Benefited Property.

“Authority” means the Red Rock Municipal Authority, which has been designated by the Township as the Neighborhood Improvement District Management Association pursuant to the Act.

“Bond Indenture” means the indenture or similar document setting forth the terms and other provisions relating to the Bonds, as modified, amended and/or supplemented from time to time.

“Bonds” means any bonds or other debt, including refunding bonds, whether in one or more series, issued by the Township to finance the Public Improvements pursuant to the provisions of the Act.

“Board of the Authority” means the Board of the Red Rock Municipal Authority.

“Board of Supervisors” means the Board of Supervisors of Mount Joy Township.

“Commencement Date” means the first Tax Year following the issuance of the Bonds in which Special Assessments are levied and may be collected.

“District” means The Links at Gettysburg – Wade Run Neighborhood Improvement District (NID) as described in the Special Assessment Ordinance.

“District Map” means the map of the Links at Gettysburg – Wade Run Neighborhood Improvement District included in the Neighborhood Improvement District Plan.

“Equivalent Unit” means one per dwelling unit.

“Improvement Area” means the following neighborhood as shown on the District Map: Wade Run, formerly known as Fryer Tract.

“Non-Benefited Property” means Parcels within the boundaries of the District owned by or irrevocably offered for dedication to the federal government, Commonwealth of Pennsylvania, the Township or any instrumentality thereof, the Authority, any non-profit corporation or entity, or any other public agency, easements that create an exclusive use for a public utility provider, Owner Association Property and property shown on the District Map not intended to be included in the District.

“Owner Association Property” means Parcels within the boundaries of the District owned by or irrevocably offered for dedication to a property owners’ association (if not used in a trade or business) and available for use by property owners in general.

“Parcel” means a lot or parcel with a tax map identification number assigned by the Adams County Assessor for real property tax purposes.

“Principal Portion of the Special Assessment” means the portion of the Special Assessments equal to the outstanding Bonds. At the discretion of the Board of the Authority, the Principal Portion of the Special Assessments shall be allocated to Assessed Property either in the same manner as and pro rata to the Special Assessments as set forth in Section C hereof or within each Improvement Area as set forth in Section D. The Principal Portion of Special Assessments may be increased for refunding bonds or other reasons as long as the total of the Special Assessments are not increased.

“Public Improvements” means those improvements that the District has been authorized to provide, per the Special Assessment Ordinance.

“Special Assessment” means the Special Assessment imposed on Assessed Property pursuant to the Special Assessment Ordinance and the provisions of Section C.1., as shown in the Special Assessment Roll, as it may be reapportioned upon the subdivision of any Parcel according to the provisions of Section C.2. and as it may be reduced according to the provisions of Sections C.3. and C.4. The Special Assessments on all of the Parcels equal the original principal amount of the Bonds, interest payable on the Bonds for each year, and Administrative Expenses, as it is reduced each year pursuant to Section C.4. The Special Assessments are payable as the Annual Assessments as set forth herein and may be prepaid as set forth in Section I.

“Special Assessment Ordinance” means the Neighborhood Improvement District Ordinance of the Township, wherein The Links at Gettysburg – Wade Run Neighborhood Improvement District was created and the Special Assessments were authorized to be imposed and collected.

“Special Assessment Roll” means the document attached hereto as Appendix A-1 and A-2 as amended from time to time by the Township in accordance with the procedures set forth herein.

“Tax Year” means the period starting on each January 1 and ending on the following December 31, or some other period as directed by the Authority for purposes of collecting the Special Assessments.

“**Township**” means Mount Joy Township, Adams County of the Commonwealth of Pennsylvania.

“**Trustee**” means the fiscal agent or trustee as specified in the Bond Indenture, including a substitute fiscal agent or trustee.

C. SPECIAL ASSESSMENTS

1. The Amount of the Special Assessments

The Special Assessment for each Parcel within the District is shown on Appendix A-2 attached hereto. The total of the Special Assessments equals the anticipated costs of the Public Improvements to be provided for the benefit of the property in the District, including any costs associated with the issuance and repayment of the Bonds. The Special Assessment on each Parcel is based on the Equivalent Units of each Parcel as a percent of the total of the Equivalent Units for all of the Parcels in the District. The Equivalent Units for each Parcel is based on an estimate of the number of dwelling units anticipated to be built on each Parcel.

The Special Assessment for Parcels shall not be changed hereafter except pursuant to the provisions provided for herein. Upon a change in the estimate of the Equivalent Units of a Parcel, the Board of the Authority may reapportion the Special Assessments on some or all of the Parcels upon the unanimous request of the owners of the Parcels for which the Special Assessments are to be reapportioned. The reapportionment shall be made pursuant to the most current estimate of the Equivalent Units of each Parcel as a percent of the total of the Equivalent Units for the all of the Parcels for which the Special Assessments are to be reallocated.

The total of all Special Assessments shall not be reduced after the issuance of Bonds except as provided below.

2. Reapportionment of the Special Assessment Upon the Subdivision of a Parcel

Upon the subdivision of any Parcel, the Special Assessment of the Parcel prior to the subdivision shall be reallocated to each new Parcel in proportion to the Equivalent Units of each Parcel and the Special Assessment for the Parcel prior to the subdivision. The reapportionment of the Special Assessment shall be represented by the formula:

$$A = B \times (C \div D)$$

Where the terms have the following meanings:

- A = the Special Assessment of the new Parcel
- B = the Special Assessment of the Parcel prior to the subdivision
- C = the Equivalent Units of the new Parcel

D = the sum of the Equivalent Units for all of the new Parcels of Assessed Property that result from the subdivision

The computation of the Equivalent Units shall be calculated by the Administrator and confirmed by the Board of the Authority, based on the information available regarding the use of the Parcel, and the estimate as confirmed shall be conclusive as long as there is a reasonable basis for such determination. The number of dwelling units shall be based on the number of units expected to be built on the Parcel.

In all cases, the sum of the Special Assessments after the subdivision of a Parcel shall equal the Special Assessment before the subdivision of the Parcel.

3. Reduction in Special Assessments

If the Board of the Authority determines that the total actual costs to be incurred by the District, including the costs of the Public Improvements and the costs related to the issuance and repayment of Bonds are less than the total amount of the Special Assessments, then the Board of the Authority shall reduce the Special Assessments such that the sum of Special Assessments equals the total costs incurred or to be incurred. The Special Assessment shall be reduced, first, for any Parcel that has not been fully improved with the Public Improvements, for the Public Improvements not provided, including costs related to the repayment of the Bonds, and second, for every Parcel of Assessed Property in the District, by an equal percentage such that the sum of the resulting Special Assessment for every Parcel equals the actual costs to be incurred by the District, including any costs related to the repayment of the Bonds.

The Special Assessment as reduced according to the provisions of this section shall not be reduced to an amount that is less than the remaining payments on the Bonds and Administrative Expenses. The provisions of this section shall not prevent a reallocation of estimated costs between line items such that some costs are reduced and others increased without reducing the total of the Special Assessments.

4. Amortization of the Special Assessments

The Special Assessment applicable to any Parcel shall be reduced each year for the Annual Payment collected from each Parcel plus the Annual Credit for each Parcel.

D. THE ANNUAL ASSESSMENT

The Annual Assessment shall be allocated to each Parcel and each Parcel shall receive an Annual Credit. The Annual Assessment collected from all of the Parcels each Tax Year shall be equal to the Annual Payments for all of the Parcels. The Annual Assessment due each Tax Year may be revised as long as the total is not exceeded and the Annual Assessment is not collected from any Parcel for more than thirty (30) years.

The Administrator shall estimate and the Board of the Authority shall confirm the Annual Payment on each Parcel. The Annual Payment on each Parcel shall be equal to the Annual

Assessment Rate multiplied by the Principal Portion of the Special Assessment for each Parcel. The Annual Payments as confirmed shall be collected from each Parcel of Taxable Property beginning as of the Commencement Date. The aggregate amount of the Annual Payments on all of the Parcels in any Tax Year shall equal the Annual Revenue Requirement for such Tax Year.

At the direction of the Board of the Authority, the Annual Revenue Requirement, Principal Portion of the Special Assessment, Annual Payment, Annual Credit, and Annual Assessment Rate may be calculated separately for each Improvement Area based on the Public Improvements provided as of each Tax Year for each Improvement Area.

In the event a Parcel is subdivided into new Parcels in a Tax Year prior to the payment of the Annual Payment, and a portion of the Parcel becomes Non-Benefited Property, the Annual Payment shall be collected on the Parcel or Parcels of Assessed Property based on the reapportionment of the Special Assessment pursuant to Section C.2. Prior to the reapportionment of the Special Assessment, the Annual Payment shall be a joint and several liability of each newly created Parcel of Assessed Property.

E. COLLECTION OF ANNUAL ASSESSMENT

Annual Assessments shall be collected at the same time as regular property taxes of the Township or as otherwise agreed to by the Township as permitted by the Act. Interest and penalties on the Annual Assessments shall be imposed in the same amount and in the same manner as interest and penalties under the Municipal Claim and Tax Lien Law (53 P. S. §7101 et seq.). In the event of any delinquencies related to the payment of the Annual Assessments, the Township shall file a claim in the prothonotary's office of Adams County at the same time and in the same form and such delinquencies shall be collected in the same manner as municipal tax claims are filed and collected.

F. AMENDMENT OF THE SPECIAL ASSESSMENT ROLL

The Board of the Authority shall amend the Special Assessment Roll each Tax Year to reflect (i) the current Parcels in the District, (ii) the Special Assessment for each Parcel, including any adjustments to the Special Assessments as provided for in Section C, (iii) the Annual Payment to be collected from each Parcel for the current Tax Year, (iv) any changes in the Annual Assessments, (v) prepayments of the Special Assessments as provided for in Section I, and (vi) any other changes to the Special Assessment Roll.

G. ADMINISTRATIVE REVIEW

An owner of a lot claiming that a calculation error has been made in the Special Assessment Roll, including the calculation of the Annual Payment, shall send a written notice describing the error to the Board of the Authority not later than thirty (30) days after the date any amount which is alleged to be incorrect is due prior to seeking any other remedy. The Board of the Authority (or the Administrator at the direction of the Board of the Authority) shall promptly review the notice, and if necessary, meet with the property owner, consider written and oral evidence regarding the alleged error and decide whether, in fact, such a calculation error occurred.

If the Board of the Authority determines that a calculation error has been made that requires the Special Assessment Roll to be modified or changed in favor of the property owner, a cash refund may not be made for any amount previously paid by the owner (except for the final year during which the Annual Assessment shall be collected), but an adjustment may be made in the amount of the Annual Assessment to be paid in the following year. The decision of the Board of the Authority regarding a calculation error relating to the Special Assessment Roll shall be conclusive as long as there is a reasonable basis for the determination of the District.

H. TERMINATION OF ANNUAL ASSESSMENTS

Except for any delinquent Annual Payments and related penalties and interest, the Assessment on each Parcel may not be collected after the earlier of (a) the stated term of the Bonds, including refunding of the Series 2024 Bonds, and (b) the date on which such Assessment is prepaid or paid in full as provided for herein.

After the retirement of all Bonds, and the collection of any delinquent Annual Assessments, penalties and interest, the Authority shall cause the termination of the imposition and collection of the Special Assessments in compliance with the provisions of the Act.

I. PREPAYMENT OF SPECIAL ASSESSMENT

The Special Assessment on any Parcel may be fully paid at any time, the Special Assessment reduced to zero, and the obligation to pay the Annual Assessments permanently satisfied by payment of an amount calculated according to the following provisions:

1. A sum equal to the Principal Portion of the Special Assessment for the Parcel as set forth in Appendix A-2, as it may have been adjusted pursuant to the provisions of Sections C.1., C.2., and C.3.; less,
2. A credit for the reserve fund equal to the amount provided for in the Bond Indenture; plus,
3. The Annual Payment for the Tax Year in which the prepayment occurs, if not previously paid plus appropriate adjustments as determined by the Administrator

for the amount needed to pay interest on the outstanding Bonds to be redeemed and the investment earnings on the prepayment amount until the Bonds can be called and redeemed, after taking into consideration the Annual Payment previously paid but not accounted for in the calculation of the Principal Portion of the Special Assessment in Step 1; plus,

4. Expenses of the District and the Township related to the prepayment, including premiums on the Bonds and other costs of redeeming a pro rata portion of the Bonds, including any applicable Administrative Expenses to the Parcel.

The amounts calculated in the preceding steps shall be paid to the Trustee and shall be distributed by the Trustee to pay costs related to the prepayment and according to the Bond Indenture. Upon the payment of such prepayment amount to the Trustee, the obligation to pay the Special Assessment shall be deemed to be permanently satisfied, the Special Assessment shall be reduced to zero, the Annual Assessment shall not be collected from the Parcel thereafter, and the Administrator on behalf of the Authority shall cause a notice of the payment of the Special Assessment to be recorded within a reasonable period of time of receipt of such prepayment amount.

A prepayment of the Special Assessment shall be required on any Parcel that is acquired by an entity that results in the Parcel being classified as Non-Benefited Property, if the Special Assessment may not be reapportioned to a Parcel of Assessed Property as a result of a subdivision of the Parcel pursuant to the provisions of Section C.2. In the event an entire Parcel becomes Non-Benefited Property such that the Special Assessment cannot be reallocated to any other Parcel pursuant to the provisions of Section C.2., the Special Assessment shall become immediately due and payable in an amount calculated as a prepayment of the Special Assessment and shall be collected from proceeds of a sale, condemnation, or other form of compensation for the property or from any other legally available source of funds.

J. AMENDMENTS

Immaterial amendments may be made to this Rate and Method of Apportionment of Special Assessments by the Board of the Authority without further notice under the Act and without notice to owners of Assessed Property within the District. Immaterial amendments shall be those that (i) clarify or correct minor inconsistencies in the matters set forth herein, (ii) provide for lawful procedures for the collection and enforcement of the assessments and other charges imposed herein so as to assure their efficient collection, and (iii) otherwise improve the ability of the District to fulfill its obligations to impose and collect the Special Assessments and charges imposed herein and to make it available for the payment of the Bonds, Administrative Expenses, and other costs of the District. No such amendment shall be approved unless and until it has (i) been found and determined that the amendment is necessary and appropriate and does not materially adversely affect the rights of the owners of the Bonds and (ii) received an opinion of a nationally recognized bond counsel to the effect that the amendment is authorized pursuant to the terms of the Act, the Bond Indenture, and Special Assessment Ordinance. Amendments may not be made to this Rate and Method of Apportionment of Special Assessments pursuant to the

procedure described above that would increase the Special Assessments or charges as set forth herein.

K. INTERPRETATION OF PROVISIONS

The Board of the Authority shall make all interpretations and determinations related to the application of this Rate and Method of Apportionment of Special Assessments, unless stated otherwise herein or in the Bond Indenture, and as long as there is a rational basis for the determination made by the Board of the Authority, such determination shall be conclusive.

L. SEVERABILITY

If any section or part of a section of this “Rate and Method of Apportionment of Special Assessments” is declared invalid or unenforceable, the validity, force, and effect of any other section or part of a section herein shall not thereby be affected or impaired unless such other section or part of a section herein is wholly or necessarily dependent upon the section or part of a section so held to be invalid or unenforceable.

Appendix A-1

SPECIAL ASSESSMENT ROLL
TOTAL SPECIAL ASSESSMENT OBLIGATION

The Links at Gettysburg Neighborhood
Wade Run Neighborhood Improvement District
Mount Joy Township, Adams County, Pennsylvania

Year	Tax Year	Annual Assessment
1	2026	\$148,500
2	2027	\$148,500
3	2028	\$148,500
4	2029	\$148,500
5	2030	\$148,500
6	2031	\$148,500
7	2032	\$148,500
8	2033	\$148,500
9	2034	\$148,500
10	2035	\$148,500
11	2036	\$148,500
12	2037	\$148,500
13	2038	\$148,500
14	2039	\$148,500
15	2040	\$148,500
16	2041	\$148,500
17	2042	\$148,500
18	2043	\$148,500
19	2044	\$148,500
20	2045	\$148,500
21	2046	\$148,500
22	2047	\$148,500
23	2048	\$148,500
24	2049	\$148,500
25	2050	\$148,500
26	2051	\$148,500
27	2052	\$148,500
28	2053	\$148,500
29	2054	\$148,500
30	2055	\$148,500
Special Assessments		\$4,455,000

The Annual Assessment due each Tax Year may be revised as long as the total is not exceeded and the Annual Assessment is not collected from any Parcel for more than thirty years.

Appendix A-2

SPECIAL ASSESSMENT ROLL
ANNUAL ASSESSMENTS & ANNUAL PAYMENTS PER PARCEL
(2026 Tax Year)

The Links at Gettysburg Neighborhood - Wade Run Improvement District
Mount Joy Township, Adams County, Pennsylvania

Parcel	Equivalent Units Per Parcel	Special Assessment	Principal Portion of Special Assessment	Annual Figures (2026) To Be Updated Annually		
				Assessment	Credit	Payment
30G-18-0010A-000	32	\$1,440,000.00	\$530,101.01	\$0.00	\$0.00	\$0.00
30G-18-0058-000	67	\$3,015,000.00	\$1,109,898.99	\$0.00	\$0.00	\$0.00
Total	99	\$4,455,000.00	\$1,640,000.00	\$0.00	\$0.00	\$0.00

The Special Assessment Roll may be adjusted from time to time pursuant to the provisions of Sections C.2, 3, and 4 of the Rate and Method of Apportionment Of Special Assessments.

The Annual Payment and Annual Credit shall be determined each year beginning with the 2026 Tax Year as provided for in Section D.

Section VI: Report Describing the Assessment Methodology

The Special Assessment Report follows and includes a description of the Rate and Method of Determining the Special Assessments.

**THE LINKS AT GETTYSBURG – WADE RUN
NEIGHBORHOOD IMPROVEMENT DISTRICT
MOUNT JOY TOWNSHIP, ADAMS COUNTY, PENNSYLVANIA**

SPECIAL ASSESSMENT REPORT

**THE LINKS AT GETTYSBURG – WADE RUN
NEIGHBORHOOD IMPROVEMENT DISTRICT
MOUNT JOY TOWNSHIP, ADAMS COUNTY, PENNSYLVANIA**

**SPECIAL ASSESSMENT REPORT
THE METHOD OF DETERMINING THE SPECIAL ASSESSMENTS**

Purpose of Report

The Links at Gettysburg – Wade Run Neighborhood Improvement District (the “District”) is being created to provide public improvements for the property in the District. Bonds in an amount not to exceed \$1,640,000 (the “Bonds”) are expected to be issued to fund the public improvements. The proceeds from the sale of the Bonds will include the cost of the public improvements, issuance costs, and interest on the Bonds during construction and for a period after construction.

Mount Joy Township, Adams County, Pennsylvania (the “Township”) will impose special assessments equal to the principal amount of the Bonds issued by the Township on behalf of the District, interest on the Bonds until repaid, and administrative expenses of the District related to the Bonds. The purpose of the Bonds is to finance the public improvements located in the District. The special assessments may be paid over the term of the Bonds or may be prepaid at any time. The special assessments will be collected each year to provide funds for the payment of debt service on the Bonds, the cost of administration of the District, and other costs related to the Bonds. This report explains the method of determining the special assessments as described in the “Rate and Method of Apportionment of Special Assessments.”

Description of the District

The real property proposed to be included in the boundaries of the District consists of approximately 32.63 acres on which 99 residential units are expected to be built.

Proposed Improvements

The purpose of the District and the Bonds to be issued on behalf of the District is to finance all or a part of the costs of the following public improvements:

Table B
Public Improvements

Improvements	Estimated Costs
Engineering - construction, stakeout, as built	\$140,000
Storm drain	\$771,700
Street lighting	\$277,500
Landscaping	\$70,000
Curbing streets	\$120,040
Stone and asphalt bases	\$682,445
Paving wearing course	\$230,680
Trails (walking)	\$25,000
PennDot entrance	\$100,000
Total	\$2,417,365
Bond financed improvements	\$1,490,000

These numbers are estimates and the actual costs are expected to be different; however, the total of the special assessments, as described below, will not be exceeded.

Projected Issuance of Bonds

Bonds are projected to be issued to finance the costs of the public improvements as described in the previous section. Table C shows the estimated sources and uses of funds for the issuance of Bonds.

Table C
Projected Issuance of Bonds

Sources of funds:	Total
Bonds proceeds	\$1,640,000
Other sources of funds	\$927,365
Total sources of funds	\$2,567,365
Uses of funds:	Total
Improvements	\$2,417,365
Bond issuance costs	\$150,000
Capitalized interest	\$0
Reserve fund (LOC fee)	\$0
Rounding	\$0
Total uses of funds	\$2,567,365

The actual principal amount of the Bonds to be issued may vary from these estimates depending on the interest rate on the Bonds, the date the Bonds are issued, the cost of issuing the Bonds, reinvestment rates on Bond proceeds, and other factors.

Bond issuance costs include the underwriter's discount, legal fees, financial consulting fees, the cost of the market study and engineer's report, the set-up and first year's fee of the trustee, trustee's counsel, expenses of the Township, document printing costs, and other miscellaneous costs related to the issuance of the Bonds.

Determination of Special Assessments

The purpose of this section is to explain the basis of the method of determining the special assessments. The special assessments are imposed in the District based on the following:

- (i) the special benefit of the public improvements to the property subject to the special assessments exceeds the cost of the special assessments;
- (ii) the total of the special assessments are equal to the amount required to repay the Bonds; and
- (iii) the special assessments are allocated to parcels within the District on a basis of the estimated use of the public improvements by each parcel.

The following sections of this report explain how the special assessments are imposed in a manner consistent with these concepts.

Special Benefit

The property in the District subject to the special assessments will receive a direct and special benefit from the public improvements to be provided by the District and this special benefit will be equal to or greater than the cost of the special assessments levied on the property. The owners of the property in the District have consented to the imposition of the special assessments for the purpose of providing the public improvements. It is reasonable to believe the owners are acting in their interest in consenting to this imposition because the benefit they receive from the public improvements exceeds the cost of the special assessments.

Additionally, the special assessments are being levied to provide public improvements that are required for the highest and best use of the property (i.e., the use of the property that is most valuable). Highest and best use can be defined as "the reasonably probable and legal use of property, which is physically possible, appropriately supported, financially feasible, and that results in the highest value." (*Dictionary of Real Estate Appraisal, Third Edition.*) The four criteria for highest and best use are (i) legally permissible, (ii) physically possible, (iii) financially feasible, and (iv) maximally productive.

The highest and best use of the property in the District is the use intended for the property as described earlier in this report. The use of the property in this manner will require the public improvements to be provided by the District.

The special assessments will repay financing that is on advantageous terms, as the Bonds issued to finance the public improvements accrue interest that is exempt from U.S. income taxes. As a result, all other terms being equal (e.g., maturity, fixed vs. variable rate, credit quality), the tax exempt Bonds will have a lower interest rate than debt that is not tax exempt. As a result of these advantageous terms, the financing provided by the District is the most beneficial means of financing the public improvements.

In summary, the special assessments result in a special benefit to the property owner for the following reasons:

1. The public improvements to be provided by the District are required for the highest and best use of the property;
2. The highest and best use of the property is the use of the property that is most valuable (including any costs associated with the use of the property);
3. The financing provided by the District is the most beneficial means of financing the public improvements; and
4. As a result, the special benefits to the property from the public improvements to be provided by the District will be equal to or greater than the cost of the special assessments that will finance the public improvements necessary to achieve the highest and best use of the property.

Special Assessments

The special assessments equal \$4,455,000, which is equal to the total of the Annual Assessments for every year of the NID. The Annual Assessments, which are shown in Appendix A-1 of the "Rate and Method of Apportionment of Special Assessments," are equal to \$148,500 per year. The Assessment on each Parcel may not be collected after the earlier of (a) the stated term of the Bonds, including refunding of the Bonds, and (b) the date on which such Assessment is prepaid or paid in full. The Annual Assessment includes the principal repaid, equal to \$1,640,000, interest on the unpaid principal at an assumed rate of 7.00% per year, and administrative expenses related to the District.

The actual debt service on the Bonds and administrative expenses may be less than estimated herein. The "Rate and Method of Apportionment of Special Assessments" provides for the Annual Payment to equal the Annual Assessment less a credit, with the credit equal to the difference between the Annual Assessment and the sum of debt service on the Bonds and administrative expenses, so that the Annual Assessments actually collected do not exceed the amount necessary to repay the Bonds and to pay administrative expenses. In summary, the Annual Assessments are set in a manner consistent with the estimate of the annual debt service on the Bonds to be issued to finance the public improvements plus administrative expenses and is therefore set in a reasonable manner.

Allocation of the Special Assessments

This section explains how the special assessments are allocated to the property in the District. As explained earlier in this report, the owners of the property in the District have consented to the special assessments imposed on the property, demonstrating the reasonableness of the special assessments. The special assessments are imposed on all of the real property within the District, with the exception of the non-benefited property in the District. The “Rate and Method of Apportionment of Special Assessments” provides for the special assessments to be reallocated as property is subdivided. The reallocation is made on the same basis as the initial allocation of special assessments as shown on the special assessment roll and explained herein.

The special assessments are allocated to each unit on the same basis. Special assessments are allocated to each parcel on the basis of the number of units to be built on each parcel.

The Bonds issued are projected to be issued in the aggregate principal amount of \$1,640,000, with the total special assessments required to repay the Bonds estimated to be \$4,455,000. The allocation of the principal portion of the special assessments is equal to \$16,566 per unit. The allocation of the special assessments is equal to \$45,000 per unit.

For purposes of this report, the District is made up of two parcels, as shown in Section II: Map of the Links at Gettysburg – Wade Run Neighborhood Improvement District to the “Neighborhood Improvement District Plan.” The special assessments allocated to each tax parcel is based on the number of units expected to be built within each parcel, based on the District Map, and the special assessments per unit as described above.

Summary of Reasonable Basis of the Special Assessments

Special assessments are imposed on the taxable property in the District according to the provisions of the “Rate and Method of Apportionment of Special Assessments.” This report explains the basis of the method of determining the special assessments. The basis of determining the special assessments may be summarized as follows:

1. The special benefit of the public improvements to the property subject to the special assessments exceeds the cost of the special assessments;
2. Special assessments on all of the property in the District is equal to the amount required to pay the debt service on the Bonds and administrative expenses of the District;
3. The Bonds are issued to finance the costs of the public improvements, which will be utilized by the property in the District, and other costs related to the issuance of the Bonds; and
4. The special assessments are allocated to each parcel within the District on a basis the estimated use of the public improvements by each parcel.

Section VII: Description of the Specific Duties of the Red Rock Municipal Authority and Mount Joy Township

The agreement between the Red Rock Municipal Authority (the “Authority”) and Mount Joy Township (the “Township”) shall include the following provisions:

1. The Authority shall be designated as the neighborhood improvement district management association with its powers set out within the Ordinance creating the Authority enacted by the Board of Supervisors of the Township as well as the Authority’s Articles of Incorporation and, as such association, shall file all reports required by the Act.
2. The Authority will take title to the public improvements financed with bonds issued by the Township either by deed or by easement.
3. The Authority shall take ownership and possession of the public infrastructure improvements funded by the Wade Run NID by easement and shall enter into an agreement with The Links at Gettysburg Homeowners Association for the ongoing maintenance of the public improvements to be paid out of assessments levied by the association. The Township will not assume any responsibility for the maintenance of the public improvements.
4. The Authority shall cause public liability insurance to be maintained in connection with the public improvements which insurance shall be provided by the homeowners’ association naming the Authority as an additional insured.
5. Special assessment fees shall be imposed by the Authority in keeping with the assessment methodology approved by the Township. The Authority shall retain an administrator for the Wade Run NID to assist with the imposition of such fees. The Authority or the Township shall collect such fees. The Township shall retain the authority to file claims to secure the assessments which shall be entered in the prothonotary’s office of Adams County at the same time and in the same form and collected in the same manner as municipal tax claims are filed and collected. The Township shall file such claims as directed by the Authority. The special assessment fees shall be the sole source of payment for any bonds issued by the Township relating to the public improvements as well as any administrative expenses related to the Wade Run NID. The Township shall assume no obligation for such payments or administrative expenses. Rights of the Township and the Authority in the special assessment fees will be assigned to the bond trustee to secure the bonds referenced above.
6. The agreement will require the Township to maintain the same level of municipal services provided within the Wade Run NID before the District designation as after the District designation.
7. The agreement may provide for a sunset provision (as defined in the Act) of no less than five years for renewal of the agreement or shall provide that neither the agreement nor the Wade Run NID shall terminate until all bonds issued by the Township to finance public improvements for the Wade Run NID have been paid in full with the ownership of the public improvements to be transferred to the homeowners’ association by the Authority at such time.

8. The agreement may contain such other provisions as mutually agreed upon by the Authority and the Township relating to the administration of any programs, improvements, and other services within the Wade Run NID, the issuance of bonds by the Township to fund the public improvements, or any other matters not inconsistent with the Act.

**Section VIII: Ordinance Creating NIDMA
and Articles of Incorporation of NIDMA**

ORDINANCE NO. 2024 – ___

AN ORDINANCE SIGNIFYING THE INTENT AND DESIRE OF THE BOARD OF SUPERVISORS OF THE TOWNSHIP OF MOUNT JOY, ADAMS COUNTY, PENNSYLVANIA, TO ESTABLISH AN AREA WITHIN SAID TOWNSHIP AS A NEIGHBORHOOD IMPROVEMENT DISTRICT UNDER THE PROVISIONS OF THE “NEIGHBORHOOD IMPROVEMENT DISTRICT ACT”, ACT OF DECEMBER 20, 2000, P. L. 949, NO. 130, 73 P. S. §§831 *et seq.*, AS AMENDED AND SUPPLEMENTED, TO BE KNOWN AS “THE LINKS AT GETTYSBURG - WADE RUN NEIGHBORHOOD IMPROVEMENT DISTRICT”; APPROVING THE NEIGHBORHOOD IMPROVEMENT DISTRICT PLAN INCLUDING THE RATE AND METHOD OF APPORTIONMENT OF SPECIAL ASSESSMENTS; DESIGNATING THE “RED ROCK MUNICIPAL AUTHORITY”, A MUNICIPAL AUTHORITY ESTABLISHED UNDER THE “MUNICIPALITY AUTHORITIES ACT”, ACT OF JUNE 19, 2001, P. L. 287, NO. 22, 53 PA. C.S.A. §§5601 *et seq.*, AS AMENDED AND SUPPLEMENTED, AS THE NEIGHBORHOOD IMPROVEMENT DISTRICT MANAGEMENT ASSOCIATION TO ADMINISTER THE NEIGHBORHOOD IMPROVEMENT DISTRICT; AND AUTHORIZING THE TAKING OF ALL SUCH ACTION AS MAY BE NECESSARY OR APPROPRIATE TO CARRY OUT THE INTENT OF THIS ORDINANCE.

WHEREAS, the “Neighborhood Improvement District Act”, Act of December 20, 2000, P. L. 949, No. 130, 73 P.S. §§831 *et seq.*, as amended and supplemented (the “Act”) provides that every municipal corporation shall have the power to, among other things, establish within such municipality an area or areas designated as a Neighborhood Improvement District (“NID”) and establish an authority to administer the NID; and the Township of Mount Joy, Adams County, Pennsylvania (the “Township”), by its Board of Supervisors (the “Board”), constitutes a municipal corporation under the Act; and

WHEREAS, a final Neighborhood Improvement District Plan (the “NID Plan”) for The Links at Gettysburg – Wade Run Neighborhood Improvement District (the “NID”) to be located within the Township was developed in such form and containing such information as required by Section 5(c) of the Act; a public hearing concerning the NID Plan has been held by the Board of the Township for the purpose of receiving comment from affected property owners (the “Affected Owners”) within the NID pursuant to notice duly advertised as required by the Act; and in preparation for said public hearing, the NID Plan, as well as the date, location and time of the subject public hearing, were distributed by the Township to all Affected Owners and lessees of Affected Owners within the proposed NID in a manner in accordance with Section 5(b) of the Act; and

WHEREAS, the Affected Owners expressed no objection to the provisions of the NID Plan; and

WHEREAS, as described within the NID Plan, the Board intends to impose a special assessment on real property located within the NID in accordance with the provisions of the Rate and Method of Apportionment of Special Assessments included within the NID Plan which methodology is in compliance with the provisions of Section 7 of the Act in order to provide for the payment of bonds to be issued by the Township to finance certain public infrastructure improvements in connection with the proposed residential development within the NID; and

WHEREAS, pursuant to and in accordance with the “Municipality Authorities Act”, Act of June 19, 2001, P. L. 287, No. 22, 53 Pa. C.S.A. §§5601 *et seq.*, as amended and supplemented, the Board has duly incorporated the Red Rock Municipal Authority and desires to designate the same as the Neighborhood Improvement District Management Association (“NIDMA”) for the NID proposed under the NID Plan; and

WHEREAS, the Board intends to authorize the taking of any further action that may be necessary or appropriate to further carry out the intent of this Ordinance all in keeping with the provisions of the Act and in accordance with the NID Plan.

NOW THEREFORE, BE IT ENACTED AND ORDAINED, by the Township of Mount Joy, Adams County, Pennsylvania, by its Board, and it is hereby **ENACTED AND ORDAINED** by the authority of the same, and in accordance with the Act, as follows:

Section 1. The Board does hereby approve the NID Plan, attached as **Exhibit A** hereto, and designates the area or areas identified in the NID Plan as a NID. The name of the NID is the “The Links at Gettysburg - Wade Run Neighborhood Improvement District”.

Section 2. The Board does hereby designate the Red Rock Municipal Authority as the NIDMA to administer programs, improvements and services within the NID.

Section 3. The Board, pursuant to Section 7 of the Act, does hereby authorize the imposition of special assessments on real property located within the NID in accordance with the Rate and Method of Apportionment of Special Assessments attached as **Exhibit B** hereto, such Rate and Method of Apportionment of Special Assessments being in compliance with Section 7 of the Act, and such Rate and Method of Apportionment of Special Assessments is hereby approved. The special assessments will provide for the payment of bonds issued by the Township to finance certain public infrastructure improvements to facilitate the residential development known as the Wade Run Development which comprises the NID all as provided for within the NID Plan.

Section 4. The Board is hereby authorized to take any further action necessary or appropriate to carry out the intent of this Ordinance, including but not limited to, the execution of an agreement with the NIDMA as required by the Act and as provided for within the NID Plan and the Chairman and Secretary of the Township are hereby authorized to execute such agreement

as well as any other agreements consistent with the Act and NID Plan that the Township will need to enter into in furtherance of this Ordinance.

Section 5. Any Ordinance or portion of any Ordinance which is inconsistent with the contents of the present Ordinance shall be, and the same is hereby, repealed, insofar as the same is affected by or inconsistent with the provisions of the present Ordinance.

Section 6. This Ordinance shall be effective five (5) days subsequent to enactment in accordance with the provisions of Pennsylvania’s “Second Class Township Code”, as amended.

ENACTED AND ORDAINED this _____ day of _____, 2024.

**MOUNT JOY TOWNSHIP
ADAMS COUNTY, PENNSYLVANIA**

ATTEST:

Secretary

By: _____
Christine Demas, Chair

[SEAL]

By: _____
Chad Yingling, Vice Chair

By: _____
Bernard Mazer, Supervisor

By: _____
Todd McCauslin, Supervisor

By: _____
Sandy Yerger, Supervisor

EXHIBIT A

Final Neighborhood Improvement District Plan

[See Attached Pages]

EXHIBIT B

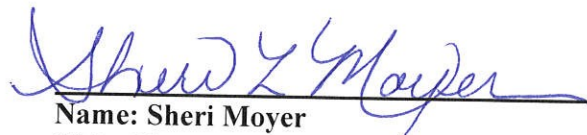
Rate and Method of Apportionment of Special Assessments

[See Attached Pages]

ORDINANCE CERTIFICATION

I, Sheri Moyer, the duly appointed and incumbent Secretary of the Township of Mount Joy, Adams County, Pennsylvania (the "Township"), hereby certify that attached hereto is a true, correct and complete copy of Ordinance No. 2024-03 (the "Ordinance") establishing the Wade Run Neighborhood Improvement District, approving the Neighborhood Improvement District Plan including the Rate and Method of Apportionment of Special Assessments, designating the Red Rock Municipal Authority as the Neighborhood Improvement District Management Association, and authorizing the taking of all necessary or appropriate actions relative thereto, all as duly enacted by the affirmative vote of a majority of the Mount Joy Township Board of Supervisors (the "Board") at a duly advertised and convened public meeting held the 16th day of May, 2024; and that the Ordinance now has been recorded in the official Minutes of the Board showing how each member voted thereon; and that the Ordinance remains in full force and effect in its attached form as of the date of the present Certification.

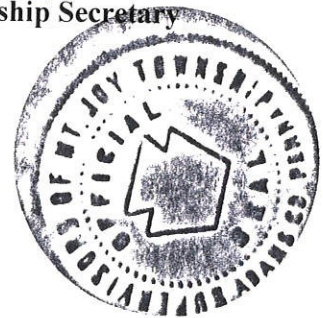
IN WITNESS WHEREOF, I have hereunto set my signature as such official and affixed the seal of the Township this 16th day of May, 2024.



Name: Sheri Moyer

Title: Mount Joy Township Secretary

[SEAL]



200303 J-1568



COMMONWEALTH OF PENNSYLVANIA

Department of State

TO ALL WHOM THESE PRESENTS SHALL COME, GREETING:

BE IT KNOWN THAT,

CERTIFICATE OF INCORPORATION

has been granted to the Township of Mount Joy, Adams County, Pennsylvania
evidencing the incorporation of;

RED ROCK MUNICIPAL AUTHORITY

under the authority of Act 22 of 2001, known as the Municipal Authority Act.



Filed this 2nd day
of May, 2003

Pedro A. Contes
ACTING
Secretary of the Commonwealth
sjk

200303 3-1563 409.54 ACTING

State on: *Robert C. Cantor*
Secretary of the Commonwealth
30

ARTICLES OF INCORPORATION
RED ROCK MUNICIPAL AUTHORITY

TO THE SECRETARY OF THE COMMONWEALTH OF PENNSYLVANIA:

In compliance with the Municipality Authorities Act, Act of June 19, 2001, P. L. 287, No. 22, 53 Pa. C.S.A. §§5601 et seq., as amended and supplemented, the Township of Mount Joy, Adams County, Pennsylvania (the "Township"), pursuant to an Ordinance duly enacted by the Board of Township Supervisors of the Township (the "Township Supervisors") authorizing and directing the formation of an Authority (the "Authority") under said Act **DOES HEREBY CERTIFY:**

(A) The name of the Authority shall be **Red Rock Municipal Authority**.

(B) The Authority is formed under the Municipality Authorities Act (the "Act"), Act of June 19, 2001, P. L. 287, No. 22, 53 Pa. C.S.A. §§5601 et seq., as amended and supplemented.

(C) Mount Joy Township, together with the Townships of Straban and Mount Pleasant, Adams County, Pennsylvania, heretofore organized the Lake Heritage Municipal Authority, pursuant to and in accordance with the Municipality Authorities Act of 1945, as amended and supplemented, which Authority is in existence in and for said Townships of Mount Joy, Straban and Mount Pleasant, and which Authority is now known as the White Run Regional Municipal Authority. No authority has been organized by Mount Joy Township under the Act approved June 28, 1935, P.L. 463.

(D) The name of the incorporating municipality is the Township of Mount Joy, Adams County, Pennsylvania, and the names and addresses of the Township Supervisors are as follows:

James W. Waybright, Chairman
190 Mason Dixon Road, Gettysburg, PA. 17325

William J. Chantelau, Supervisor
765 Barlow Drive Gettysburg, PA. 17325

William C. Rogers, Supervisor
195 Longstreet Drive, Gettysburg, PA. 17325

George L. Scott, Supervisor
934 Fish & Game Road, Littlestown, PA. 17340

Harold J. Kirschner
78 Heritage Drive, Gettysburg, PA. 17325

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(E) The Board of the Authority shall consist of five (5) members. The names, addresses and terms of office of the first members of the Board of the Authority are as follows:

<u>Name</u>	<u>Address</u>	<u>Term of Office</u>
Kenneth A. Picking	258-A Thomas Drive, Gettysburg, PA 17325	1 year
Richard A. Owings	1619 Barlow-Two Taverns Road, Gettysburg, PA 17325	2 years
William C. Rogers	195 Longstreet Drive, Gettysburg, PA 17325	3 years
Samuel L. Dayhoff	744 Solomon Road, Gettysburg, PA 17325	4 years
Richard A. Klein	350 Mason Dixon Road, Gettysburg, PA 17325	5 years

The terms of office of the first members of the Board of the Authority shall commence on the date of appointment and shall be computed from the first Monday in January of 2004.

(F) The powers of the Red Rock Municipal Authority shall include and be limited to those powers delineated in Section 7 of the Neighborhood Improvement District Act, Act of December 20, 2000, P. L. 949, No. 130, 73 P.S. §§831 et seq., as amended and supplemented, beginning with subsection (a)(1) through and including subsection (d) of such Section 7.

(G) The Authority shall have a term of existence of not more than fifty (50) years from the date of approval of these Articles of Incorporation.

(H) The Township shall retain the right which exists under the Act to approve any plan of the Authority.

200303 3-1585

IN WITNESS WHEREOF, the Township of Mount Joy, by its undersigned, duly authorized Chairman of the Mount Joy Township Board of Supervisors and Township Secretary have caused these Articles of Incorporation to be duly executed on behalf of said Township and the Township seal to be duly affixed and attested this 15th day of April, 2003.

MOUNT JOY TOWNSHIP
ADAMS COUNTY, PENNSYLVANIA

MOUNT JOY TOWNSHIP
BOARD OF SUPERVISORS

ATTEST:

Brenda J. Constable
Brenda J. Constable, Secretary

By: *James W. Waybright*
James W. Waybright, Chairman



EXHIBIT B

Rate and Method of Apportionment of Special Assessments

[See Attached Pages]

Section V: Rate and Method of Determining the Special Assessments

The Rate and Method of Apportionment of Special Assessments follows and includes the Special Assessment Roll attached as Appendix A-1 and A-2, as it may be amended from time to time.

**THE LINKS AT GETTYSBURG – WADE RUN
NEIGHBORHOOD IMPROVEMENT DISTRICT**

**Rate And Method of Apportionment
Of Special Assessments**

A. INTRODUCTION

A Special Assessment shall be imposed and Annual Assessments collected from real property within The Links at Gettysburg – Wade Run Neighborhood Improvement District (the “District”) through the application of the procedures described below. The Board of Supervisors hereby delegates to the Board of the Authority the responsibility to make all determinations in this Rate and Method of Apportionment of Special Assessments unless stated otherwise.

B. DEFINITIONS

The terms used herein shall have the following meanings:

“**Act**” means the Neighborhood Improvement District Act, 73 P.S. § 831 et seq., as amended.

“**Administrative Expenses**” means the following costs directly related to the administration of the District: the actual costs of computing the Annual Payments; the actual costs of collecting the Annual Payments; the actual costs of remitting the Annual Payments to the Trustee; the actual costs of the Authority, Administrator, Township, and Trustee (including legal counsel) in the discharge of their duties related to the District; the costs of complying with arbitrage rebate requirements; the costs of complying with securities disclosure requirements; and any other costs in any way related to the administration and operation of the District, including, without limitation, the costs of official meetings of the Board of the Authority related to the District, the costs of legal counsel and other consultants and advisors, and costs related to commencing foreclosure and pursuing collection of delinquent Annual Payments.

“**Administrator**” means the person or entity responsible for determining the Annual Revenue Requirement, the update of the Special Assessment Roll, and such other responsibilities as provided herein, in the Bond Indenture, in the Agreement for Administrative Services, or by the Board of Directors.

“**Annual Assessment**” means the portion of the Special Assessment due and payable each Tax Year as set forth in the Special Assessment Roll.

“**Annual Assessment Rate**” means, for any Tax Year, a percentage equal to the Annual Revenue Requirement divided by the current total of the Principal Portion of the Special Assessments.

“Annual Credit” means for each Tax Year the Annual Assessment for each Parcel less the Annual Payment for each Parcel.

“Annual Payment” means a portion of the Annual Assessment calculated as set forth in Section D.

“Annual Revenue Requirement” means, for any Tax Year, the sum of the following: (1) regularly scheduled debt service on the Bonds to be paid from the Annual Payments; (2) periodic costs associated with such Bonds, including but not limited to rebate payments and credit enhancement on the Bonds; and (3) Administrative Expenses; less (4) any credits applied under the Bond Indenture, such as interest earnings on any account balances, and (5) any other funds available to the Bonds that may be applied to the Annual Revenue Requirement.

“Assessed Property” means, for any Tax Year, Parcels within the District other than Non-Benefited Property.

“Authority” means the Red Rock Municipal Authority, which has been designated by the Township as the Neighborhood Improvement District Management Association pursuant to the Act.

“Bond Indenture” means the indenture or similar document setting forth the terms and other provisions relating to the Bonds, as modified, amended and/or supplemented from time to time.

“Bonds” means any bonds or other debt, including refunding bonds, whether in one or more series, issued by the Township to finance the Public Improvements pursuant to the provisions of the Act.

“Board of the Authority” means the Board of the Red Rock Municipal Authority.

“Board of Supervisors” means the Board of Supervisors of Mount Joy Township.

“Commencement Date” means the first Tax Year following the issuance of the Bonds in which Special Assessments are levied and may be collected.

“District” means The Links at Gettysburg – Wade Run Neighborhood Improvement District (NID) as described in the Special Assessment Ordinance.

“District Map” means the map of the Links at Gettysburg – Wade Run Neighborhood Improvement District included in the Neighborhood Improvement District Plan.

“Equivalent Unit” means one per dwelling unit.

“Improvement Area” means the following neighborhood as shown on the District Map: Wade Run, formerly known as Fryer Tract.

“Non-Benefited Property” means Parcels within the boundaries of the District owned by or irrevocably offered for dedication to the federal government, Commonwealth of Pennsylvania, the Township or any instrumentality thereof, the Authority, any non-profit corporation or entity, or any other public agency, easements that create an exclusive use for a public utility provider, Owner Association Property and property shown on the District Map not intended to be included in the District.

“Owner Association Property” means Parcels within the boundaries of the District owned by or irrevocably offered for dedication to a property owners’ association (if not used in a trade or business) and available for use by property owners in general.

“Parcel” means a lot or parcel with a tax map identification number assigned by the Adams County Assessor for real property tax purposes.

“Principal Portion of the Special Assessment” means the portion of the Special Assessments equal to the outstanding Bonds. At the discretion of the Board of the Authority, the Principal Portion of the Special Assessments shall be allocated to Assessed Property either in the same manner as and pro rata to the Special Assessments as set forth in Section C hereof or within each Improvement Area as set forth in Section D. The Principal Portion of Special Assessments may be increased for refunding bonds or other reasons as long as the total of the Special Assessments are not increased.

“Public Improvements” means those improvements that the District has been authorized to provide, per the Special Assessment Ordinance.

“Special Assessment” means the Special Assessment imposed on Assessed Property pursuant to the Special Assessment Ordinance and the provisions of Section C.1., as shown in the Special Assessment Roll, as it may be reapportioned upon the subdivision of any Parcel according to the provisions of Section C.2. and as it may be reduced according to the provisions of Sections C.3. and C.4. The Special Assessments on all of the Parcels equal the original principal amount of the Bonds, interest payable on the Bonds for each year, and Administrative Expenses, as it is reduced each year pursuant to Section C.4. The Special Assessments are payable as the Annual Assessments as set forth herein and may be prepaid as set forth in Section I.

“Special Assessment Ordinance” means the Neighborhood Improvement District Ordinance of the Township, wherein The Links at Gettysburg – Wade Run Neighborhood Improvement District was created and the Special Assessments were authorized to be imposed and collected.

“Special Assessment Roll” means the document attached hereto as Appendix A-1 and A-2 as amended from time to time by the Township in accordance with the procedures set forth herein.

“Tax Year” means the period starting on each January 1 and ending on the following December 31, or some other period as directed by the Authority for purposes of collecting the Special Assessments.

“Township” means Mount Joy Township, Adams County of the Commonwealth of Pennsylvania.

“Trustee” means the fiscal agent or trustee as specified in the Bond Indenture, including a substitute fiscal agent or trustee.

C. SPECIAL ASSESSMENTS

1. The Amount of the Special Assessments

The Special Assessment for each Parcel within the District is shown on Appendix A-2 attached hereto. The total of the Special Assessments equals the anticipated costs of the Public Improvements to be provided for the benefit of the property in the District, including any costs associated with the issuance and repayment of the Bonds. The Special Assessment on each Parcel is based on the Equivalent Units of each Parcel as a percent of the total of the Equivalent Units for all of the Parcels in the District. The Equivalent Units for each Parcel is based on an estimate of the number of dwelling units anticipated to be built on each Parcel.

The Special Assessment for Parcels shall not be changed hereafter except pursuant to the provisions provided for herein. Upon a change in the estimate of the Equivalent Units of a Parcel, the Board of the Authority may reapportion the Special Assessments on some or all of the Parcels upon the unanimous request of the owners of the Parcels for which the Special Assessments are to be reapportioned. The reapportionment shall be made pursuant to the most current estimate of the Equivalent Units of each Parcel as a percent of the total of the Equivalent Units for the all of the Parcels for which the Special Assessments are to be reallocated.

The total of all Special Assessments shall not be reduced after the issuance of Bonds except as provided below.

2. Reapportionment of the Special Assessment Upon the Subdivision of a Parcel

Upon the subdivision of any Parcel, the Special Assessment of the Parcel prior to the subdivision shall be reallocated to each new Parcel in proportion to the Equivalent Units of each Parcel and the Special Assessment for the Parcel prior to the subdivision. The reapportionment of the Special Assessment shall be represented by the formula:

$$A = B \times (C \div D)$$

Where the terms have the following meanings:

- A = the Special Assessment of the new Parcel
- B = the Special Assessment of the Parcel prior to the subdivision
- C = the Equivalent Units of the new Parcel

D = the sum of the Equivalent Units for all of the new Parcels of Assessed Property that result from the subdivision

The computation of the Equivalent Units shall be calculated by the Administrator and confirmed by the Board of the Authority, based on the information available regarding the use of the Parcel, and the estimate as confirmed shall be conclusive as long as there is a reasonable basis for such determination. The number of dwelling units shall be based on the number of units expected to be built on the Parcel.

In all cases, the sum of the Special Assessments after the subdivision of a Parcel shall equal the Special Assessment before the subdivision of the Parcel.

3. Reduction in Special Assessments

If the Board of the Authority determines that the total actual costs to be incurred by the District, including the costs of the Public Improvements and the costs related to the issuance and repayment of Bonds are less than the total amount of the Special Assessments, then the Board of the Authority shall reduce the Special Assessments such that the sum of Special Assessments equals the total costs incurred or to be incurred. The Special Assessment shall be reduced, first, for any Parcel that has not been fully improved with the Public Improvements, for the Public Improvements not provided, including costs related to the repayment of the Bonds, and second, for every Parcel of Assessed Property in the District, by an equal percentage such that the sum of the resulting Special Assessment for every Parcel equals the actual costs to be incurred by the District, including any costs related to the repayment of the Bonds.

The Special Assessment as reduced according to the provisions of this section shall not be reduced to an amount that is less than the remaining payments on the Bonds and Administrative Expenses. The provisions of this section shall not prevent a reallocation of estimated costs between line items such that some costs are reduced and others increased without reducing the total of the Special Assessments.

4. Amortization of the Special Assessments

The Special Assessment applicable to any Parcel shall be reduced each year for the Annual Payment collected from each Parcel plus the Annual Credit for each Parcel.

D. THE ANNUAL ASSESSMENT

The Annual Assessment shall be allocated to each Parcel and each Parcel shall receive an Annual Credit. The Annual Assessment collected from all of the Parcels each Tax Year shall be equal to the Annual Payments for all of the Parcels. The Annual Assessment due each Tax Year may be revised as long as the total is not exceeded and the Annual Assessment is not collected from any Parcel for more than thirty (30) years.

The Administrator shall estimate and the Board of the Authority shall confirm the Annual Payment on each Parcel. The Annual Payment on each Parcel shall be equal to the Annual

Assessment Rate multiplied by the Principal Portion of the Special Assessment for each Parcel. The Annual Payments as confirmed shall be collected from each Parcel of Taxable Property beginning as of the Commencement Date. The aggregate amount of the Annual Payments on all of the Parcels in any Tax Year shall equal the Annual Revenue Requirement for such Tax Year.

At the direction of the Board of the Authority, the Annual Revenue Requirement, Principal Portion of the Special Assessment, Annual Payment, Annual Credit, and Annual Assessment Rate may be calculated separately for each Improvement Area based on the Public Improvements provided as of each Tax Year for each Improvement Area.

In the event a Parcel is subdivided into new Parcels in a Tax Year prior to the payment of the Annual Payment, and a portion of the Parcel becomes Non-Benefited Property, the Annual Payment shall be collected on the Parcel or Parcels of Assessed Property based on the reapportionment of the Special Assessment pursuant to Section C.2. Prior to the reapportionment of the Special Assessment, the Annual Payment shall be a joint and several liability of each newly created Parcel of Assessed Property.

E. COLLECTION OF ANNUAL ASSESSMENT

Annual Assessments shall be collected at the same time as regular property taxes of the Township or as otherwise agreed to by the Township as permitted by the Act. Interest and penalties on the Annual Assessments shall be imposed in the same amount and in the same manner as interest and penalties under the Municipal Claim and Tax Lien Law (53 P. S. §7101 et seq.). In the event of any delinquencies related to the payment of the Annual Assessments, the Township shall file a claim in the prothonotary's office of Adams County at the same time and in the same form and such delinquencies shall be collected in the same manner as municipal tax claims are filed and collected.

F. AMENDMENT OF THE SPECIAL ASSESSMENT ROLL

The Board of the Authority shall amend the Special Assessment Roll each Tax Year to reflect (i) the current Parcels in the District, (ii) the Special Assessment for each Parcel, including any adjustments to the Special Assessments as provided for in Section C, (iii) the Annual Payment to be collected from each Parcel for the current Tax Year, (iv) any changes in the Annual Assessments, (v) prepayments of the Special Assessments as provided for in Section I, and (vi) any other changes to the Special Assessment Roll.

G. ADMINISTRATIVE REVIEW

An owner of a lot claiming that a calculation error has been made in the Special Assessment Roll, including the calculation of the Annual Payment, shall send a written notice describing the error to the Board of the Authority not later than thirty (30) days after the date any amount which is alleged to be incorrect is due prior to seeking any other remedy. The Board of the Authority (or the Administrator at the direction of the Board of the Authority) shall promptly review the notice, and if necessary, meet with the property owner, consider written and oral evidence regarding the alleged error and decide whether, in fact, such a calculation error occurred.

If the Board of the Authority determines that a calculation error has been made that requires the Special Assessment Roll to be modified or changed in favor of the property owner, a cash refund may not be made for any amount previously paid by the owner (except for the final year during which the Annual Assessment shall be collected), but an adjustment may be made in the amount of the Annual Assessment to be paid in the following year. The decision of the Board of the Authority regarding a calculation error relating to the Special Assessment Roll shall be conclusive as long as there is a reasonable basis for the determination of the District.

H. TERMINATION OF ANNUAL ASSESSMENTS

Except for any delinquent Annual Payments and related penalties and interest, the Assessment on each Parcel may not be collected after the earlier of (a) the stated term of the Bonds, including refunding of the Series 2024 Bonds, and (b) the date on which such Assessment is prepaid or paid in full as provided for herein.

After the retirement of all Bonds, and the collection of any delinquent Annual Assessments, penalties and interest, the Authority shall cause the termination of the imposition and collection of the Special Assessments in compliance with the provisions of the Act.

I. PREPAYMENT OF SPECIAL ASSESSMENT

The Special Assessment on any Parcel may be fully paid at any time, the Special Assessment reduced to zero, and the obligation to pay the Annual Assessments permanently satisfied by payment of an amount calculated according to the following provisions:

1. A sum equal to the Principal Portion of the Special Assessment for the Parcel as set forth in Appendix A-2, as it may have been adjusted pursuant to the provisions of Sections C.1., C.2., and C.3.; less,
2. A credit for the reserve fund equal to the amount provided for in the Bond Indenture; plus,
3. The Annual Payment for the Tax Year in which the prepayment occurs, if not previously paid plus appropriate adjustments as determined by the Administrator

for the amount needed to pay interest on the outstanding Bonds to be redeemed and the investment earnings on the prepayment amount until the Bonds can be called and redeemed, after taking into consideration the Annual Payment previously paid but not accounted for in the calculation of the Principal Portion of the Special Assessment in Step 1; plus,

4. Expenses of the District and the Township related to the prepayment, including premiums on the Bonds and other costs of redeeming a pro rata portion of the Bonds, including any applicable Administrative Expenses to the Parcel.

The amounts calculated in the preceding steps shall be paid to the Trustee and shall be distributed by the Trustee to pay costs related to the prepayment and according to the Bond Indenture. Upon the payment of such prepayment amount to the Trustee, the obligation to pay the Special Assessment shall be deemed to be permanently satisfied, the Special Assessment shall be reduced to zero, the Annual Assessment shall not be collected from the Parcel thereafter, and the Administrator on behalf of the Authority shall cause a notice of the payment of the Special Assessment to be recorded within a reasonable period of time of receipt of such prepayment amount.

A prepayment of the Special Assessment shall be required on any Parcel that is acquired by an entity that results in the Parcel being classified as Non-Benefited Property, if the Special Assessment may not be reapportioned to a Parcel of Assessed Property as a result of a subdivision of the Parcel pursuant to the provisions of Section C.2. In the event an entire Parcel becomes Non-Benefited Property such that the Special Assessment cannot be reallocated to any other Parcel pursuant to the provisions of Section C.2., the Special Assessment shall become immediately due and payable in an amount calculated as a prepayment of the Special Assessment and shall be collected from proceeds of a sale, condemnation, or other form of compensation for the property or from any other legally available source of funds.

J. AMENDMENTS

Immaterial amendments may be made to this Rate and Method of Apportionment of Special Assessments by the Board of the Authority without further notice under the Act and without notice to owners of Assessed Property within the District. Immaterial amendments shall be those that (i) clarify or correct minor inconsistencies in the matters set forth herein, (ii) provide for lawful procedures for the collection and enforcement of the assessments and other charges imposed herein so as to assure their efficient collection, and (iii) otherwise improve the ability of the District to fulfill its obligations to impose and collect the Special Assessments and charges imposed herein and to make it available for the payment of the Bonds, Administrative Expenses, and other costs of the District. No such amendment shall be approved unless and until it has (i) been found and determined that the amendment is necessary and appropriate and does not materially adversely affect the rights of the owners of the Bonds and (ii) received an opinion of a nationally recognized bond counsel to the effect that the amendment is authorized pursuant to the terms of the Act, the Bond Indenture, and Special Assessment Ordinance. Amendments may not be made to this Rate and Method of Apportionment of Special Assessments pursuant to the

procedure described above that would increase the Special Assessments or charges as set forth herein.

K. INTERPRETATION OF PROVISIONS

The Board of the Authority shall make all interpretations and determinations related to the application of this Rate and Method of Apportionment of Special Assessments, unless stated otherwise herein or in the Bond Indenture, and as long as there is a rational basis for the determination made by the Board of the Authority, such determination shall be conclusive.

L. SEVERABILITY

If any section or part of a section of this “Rate and Method of Apportionment of Special Assessments” is declared invalid or unenforceable, the validity, force, and effect of any other section or part of a section herein shall not thereby be affected or impaired unless such other section or part of a section herein is wholly or necessarily dependent upon the section or part of a section so held to be invalid or unenforceable.

Appendix A-1

SPECIAL ASSESSMENT ROLL
TOTAL SPECIAL ASSESSMENT OBLIGATION

The Links at Gettysburg Neighborhood
Wade Run Neighborhood Improvement District
Mount Joy Township, Adams County, Pennsylvania

Year	Tax Year	Annual Assessment
1	2026	\$148,500
2	2027	\$148,500
3	2028	\$148,500
4	2029	\$148,500
5	2030	\$148,500
6	2031	\$148,500
7	2032	\$148,500
8	2033	\$148,500
9	2034	\$148,500
10	2035	\$148,500
11	2036	\$148,500
12	2037	\$148,500
13	2038	\$148,500
14	2039	\$148,500
15	2040	\$148,500
16	2041	\$148,500
17	2042	\$148,500
18	2043	\$148,500
19	2044	\$148,500
20	2045	\$148,500
21	2046	\$148,500
22	2047	\$148,500
23	2048	\$148,500
24	2049	\$148,500
25	2050	\$148,500
26	2051	\$148,500
27	2052	\$148,500
28	2053	\$148,500
29	2054	\$148,500
30	2055	\$148,500
Special Assessments		\$4,455,000

The Annual Assessment due each Tax Year may be revised as long as the total is not exceeded and the Annual Assessment is not collected from any Parcel for more than thirty years.

Appendix A-2

SPECIAL ASSESSMENT ROLL
ANNUAL ASSESSMENTS & ANNUAL PAYMENTS PER PARCEL
(2026 Tax Year)

The Links at Gettysburg Neighborhood - Wade Run Improvement District
Mount Joy Township, Adams County, Pennsylvania

Parcel	Equivalent Units Per Parcel	Special Assessment	Principal Portion of Special Assessment	Annual Figures (2026) <i>To Be Updated Annually</i>		
				Assessment	Credit	Payment
30G-18-0010A-000	32	\$1,440,000.00	\$530,101.01	\$0.00	\$0.00	\$0.00
30G-18-0058-000	67	\$3,015,000.00	\$1,109,898.99	\$0.00	\$0.00	\$0.00
Total	99	\$4,455,000.00	\$1,640,000.00	\$0.00	\$0.00	\$0.00

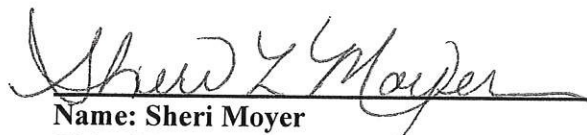
The Special Assessment Roll may be adjusted from time to time pursuant to the provisions of Sections C.2, 3, and 4 of the Rate and Method of Apportionment Of Special Assessments.

The Annual Payment and Annual Credit shall be determined each year beginning with the 2026 Tax Year as provided for in Section D.

ORDINANCE CERTIFICATION

I, Sheri Moyer, the duly appointed and incumbent Secretary of the Township of Mount Joy, Adams County, Pennsylvania (the "Township"), hereby certify that attached hereto is a true, correct and complete copy of Ordinance No. 2024-03 (the "Ordinance") establishing the Wade Run Neighborhood Improvement District, approving the Neighborhood Improvement District Plan including the Rate and Method of Apportionment of Special Assessments, designating the Red Rock Municipal Authority as the Neighborhood Improvement District Management Association, and authorizing the taking of all necessary or appropriate actions relative thereto, all as duly enacted by the affirmative vote of a majority of the Mount Joy Township Board of Supervisors (the "Board") at a duly advertised and convened public meeting held the 16th day of May, 2024; and that the Ordinance now has been recorded in the official Minutes of the Board showing how each member voted thereon; and that the Ordinance remains in full force and effect in its attached form as of the date of the present Certification.

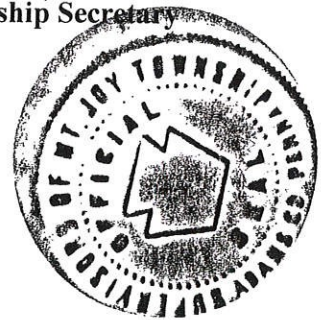
IN WITNESS WHEREOF, I have hereunto set my signature as such official and affixed the seal of the Township this 16th day of May, 2024.



Name: Sheri Moyer

Title: Mount Joy Township Secretary

[SEAL]



LEGAL NOTICE

NOTICE is hereby given that the Township of Mount Joy, Adams County, Pennsylvania (the "Township"), intends to consider for enactment an Ordinance to establish The Links at Gettysburg - Wade Run Neighborhood Improvement District, at a regular meeting of the Mount Joy Township Board of Supervisors on May 16, 2024, commencing at 7:00 p.m. in the Mount Joy Township Municipal Building, 902 Hoffman Home Road, Gettysburg, Mount Joy Township, Adams County, Pennsylvania 17325. A public hearing was previously held on March 21, 2024, to receive comments on the proposed Neighborhood Improvement District.

The title of the proposed Ordinance is as follows:

ORDINANCE NO. 2024 -03

AN ORDINANCE SIGNIFYING THE INTENT AND DESIRE OF THE BOARD OF SUPERVISORS OF THE TOWNSHIP OF MOUNT JOY, ADAMS COUNTY, PENNSYLVANIA, TO ESTABLISH AN AREA WITHIN SAID TOWNSHIP AS A NEIGHBORHOOD IMPROVEMENT DISTRICT UNDER THE PROVISIONS OF THE "NEIGHBORHOOD IMPROVEMENT DISTRICT ACT", ACT OF DECEMBER 20, 2000, P. L. 949, NO. 130, 73 P. S. §§831 *et seq.*, AS AMENDED AND SUPPLEMENTED, TO BE KNOWN AS "THE LINKS AT GETTYSBURG - WADE RUN NEIGHBORHOOD IMPROVEMENT DISTRICT"; APPROVING THE NEIGHBORHOOD IMPROVEMENT DISTRICT PLAN, INCLUDING THE RATE AND METHOD OF APPORTIONMENT OF SPECIAL ASSESSMENTS; DESIGNATING THE "RED ROCK MUNICIPAL AUTHORITY", A MUNICIPAL AUTHORITY ESTABLISHED UNDER THE "MUNICIPALITY AUTHORITIES ACT", ACT OF JUNE 19, 2001, P. L. 287, NO. 22, 53 PA. C.S.A. §§5601 *et seq.*, AS AMENDED AND SUPPLEMENTED, AS THE NEIGHBORHOOD IMPROVEMENT DISTRICT MANAGEMENT ASSOCIATION TO ADMINISTER THE NEIGHBORHOOD IMPROVEMENT DISTRICT; AND AUTHORIZING ALL SUCH ADDITIONAL ACTION AS MAY BE NECESSARY OR APPROPRIATE TO CARRY OUT THE INTENT OF THIS ORDINANCE.

A summary of the above-entitled Ordinance is as follows:

Section 1 of the Ordinance approves the Neighborhood Improvement District Plan and designates the area or areas identified in said Plan as a Neighborhood Improvement District, to be known as "The Links at Gettysburg - Wade Run Neighborhood Improvement District" (the "District").

Section 2 of the Ordinance designates the Red Rock Municipal Authority as the Neighborhood Improvement District Management Association (the "NIDMA") to administer programs, improvements and services within the District.

Section 3 of the Ordinance authorizes the imposition of special assessments on real property within the District in accordance with the Rate and Method of Apportionment of Special Assessments and approves said Rate and Method of Apportionment of Special Assessments.

Section 4 of the Ordinance authorizes the Township's Supervisors to take any further action necessary or appropriate to carry out the intent of the Ordinance, including but not limited to, entering into an agreement with the NIDMA as required by the Neighborhood Improvement District Act and the Neighborhood Improvement District Plan.

Section 5 of the Ordinance repeals any inconsistent Ordinances or portions thereof.

Section 6 of the Ordinance states that the effective date thereof shall be five (5) days after enactment, in accordance with the provisions of Pennsylvania's "Second Class Township Code", as amended.

The full text of the proposed Ordinance may be examined without charge or obtained for a charge not greater than the cost thereof at the Mount Joy Township Municipal Building, 902 Hoffman Home Road, Gettysburg, Mount Joy Township, Adams County, Pennsylvania 17325, Monday through Friday between the hours of 10:00 a.m. and 1:00 p.m.; the Adams County Courthouse Law Library, Third Floor, Adams County Courthouse, 111-117 Baltimore Street, Gettysburg, Adams County, Pennsylvania 17325; and the Office of The Gettysburg Times, 1570 Fairfield Road, Gettysburg, Adams County, Pennsylvania 17325.

MOUNT JOY TOWNSHIP BOARD OF SUPERVISORS