

TOWNSHIP OF FAIRVIEW,
YORK COUNTY, PENNSYLVANIA

RESOLUTION NO. 2025-28

WHEREAS, Messiah Home (the “Home”), a corporation not-for-profit organized and existing under laws of the Commonwealth of Pennsylvania, previously issued debt for its benefit and for the benefit of Messiah Lifeways, a corporation not-for-profit organized and existing under the laws of the Commonwealth; and

WHEREAS, Cumberland County Municipal Authority (the “Authority”), a municipal authority organized by the County of Cumberland, Pennsylvania under the Pennsylvania Municipality Authorities Act of 1945, as amended, now the Municipality Authorities Act, 53 Pa.C.S. Chapter 56, as amended (the “Authorities Act”), proposes to act as a conduit issuer and to issue tax-exempt obligations in the aggregate principal amount not to exceed \$95,000,000 (the “Obligations”) for the financing or refinancing of the following projects (collectively, the “2026 Project”):

- (i) a refunding project consisting of the current refunding of all outstanding Revenue Bonds (Messiah Village Project), Series A of 2015 (“2015A Bonds”) issued by the West Shore Area Authority in connection with (a) the current refunding of the Cumberland County Municipal Authority Variable Rate Revenue Bonds (Messiah Village Project) Series B of 2008 previously issued in connection with improvements to the Messiah Village facilities located in Upper Allen Township, Cumberland County, Pennsylvania (“Upper Allen”); (b) the current refunding of the Cumberland County Municipal Authority Revenue Note, Series of 2009 (Messiah Village Project) previously issued in connection with the refinancing of certain long-term indebtedness and improvements to the Messiah Village Facilities located in Upper Allen; (b) financing the cost of design, construction, renovation, installation and equipping of alterations, additions, renovations and other improvements to the existing long term care nursing facilities and other facilities comprising a part of Messiah Village's continuing care retirement community and the design, construction, equipping and furnishing of a new independent living apartment building or buildings and common areas to comprise part of such continuing care retirement community, together with related site improvements, located in the Upper Allen; (c) establishing a Debt Service Reserve Fund; and (d) paying the costs of issuance of the 2015A Bonds (the “2015A Project”);
- (ii) the current refunding of the outstanding Variable Rate Revenue Bond, Series B of 2015 (the “2015B Bond”) issued by West Shore Area Authority in connection with (a) financing the construction and expansion of the Messiah Village’s continuing care retirement community referred to as “Project Envision” located in Upper Allen, Cumberland County, Pennsylvania; (b) establishing a Debt Service Reserve Fund; and (c)

paying all or a portion of the costs of issuing the 2015B Bonds (the “2015B Project”);

- (iii) the current refunding of all outstanding Revenue Bonds (Messiah Village Project), Series of 2018 (“2018 Bonds”) issued by the Cumberland County Municipal Authority in connection with (a) the current refunding of the Cumberland County Municipal Authority Variable Rate Revenue Bonds (Messiah Village Project) Series A of 2008 previously issued in connection with financing new independent living cottages, and related site improvements and improvements to the existing Messiah Village facilities located in the Upper Allen; (b) establishing a Debt Service Reserve Fund; and (c) paying the costs of issuance of the 2018 Bonds (the “2018 Project”);
- (iv) the current refunding of a portion of the Revenue Bond (Messiah Village Project), Series A of 2024 (the “2024A Bond”) issued by Cumberland County Municipal Authority in connection with (a) financing (1) the renovation, improvement, alteration, equipping and/or furnishing of a former and currently vacant skilled nursing neighborhood to create independent living units at the continuing care community known as Messiah Lifeways at Messiah Village located in Upper Allen; and (2) the planning design, construction equipping and furnishing of a model sales cottage, together with the related site improvements at the Fernecrest Village site located in Fairview Township, York County, Pennsylvania; and (b) paying the costs of issuance of the 2024A Bond (the “2024A Project”);
- (v) the funding of any termination payment owed by Messiah in connection with the termination of an interest rate swap entered into by Messiah in connection with the 2015B Bond,
- (vi) the current refunding of the Revenue Bond (Messiah Village Project), Series B of 2024 (the “2024B Bond”) issued by Cumberland County Municipal Authority in connection with (a) refunding a portion of the 2015B Bond previously issued in connection with the 2015B Project, and (b) paying the costs of issuance of the 2024B Bond; and
- (vii) reimbursement for preconstruction costs and land acquisition costs in connection with the Fernecrest Village site located in Fairview Township.

WHEREAS, Section 147(c) of the Internal Revenue Code of 1986, as amended (the “Code”), provides that tax-exempt obligations may not be issued for the benefit of persons other than state and local governments unless the issue is approved by the political subdivision within which the properties being financed or refinanced extend and the “applicable elected representative” of the governmental unit which will issue the tax-exempt obligations or, if such governmental unit has no elected officials, then by an “applicable elected representative” of the

next higher governmental unit (with an “applicable elected representative”), following a public hearing of which reasonable public notice is given; and

WHEREAS, The Authority has no elected representative, and this Township, as the political subdivision within which the portion of the Project located within Fairview Township being financed or refinanced extend, is the next higher governmental unit with an elected representative, within the meaning of the Code; and

WHEREAS, Notice of a public hearing with respect to the 2026 Project and the proposed issuance of the Obligations by the Authority as tax-exempt obligations have been given in accordance with the requirements of Section 147(c) of the Code; and

WHEREAS, the Authority conducted a public hearing on Tuesday, November 25, 2026 (the “TEFRA Hearing”) on behalf of itself, as the issuer of the Obligations, and on behalf of the County of Cumberland, Pennsylvania, the Township of Upper Allen, Cumberland County, Pennsylvania and this Township, as required by and in accordance with Section 147(f) of the Code; and

WHEREAS, minutes of the TEFRA Hearing were taken and a transcript thereof has been provided to this Board and incorporated in the records of this Township in order for this Township to issue its approval of the Bond as required by the Code.; and

WHEREAS, The Authority has asked this Township to authorize an officer of the Board of Supervisors to approve use of tax-exempt financing for the 2026 Project, following the public hearing and subject to such officer's review and consideration of the public comments, if any, received at the advertised public hearing.

NOW THEREFORE, BE IT RESOLVED BY THE BOARD OF SUPERVISORS OF THIS TOWNSHIP AS FOLLOWS:

1. The Authority’s undertaking of the 2026 Project and its issuance of the Obligations to finance the costs thereof are hereby approved. Such approval is given for the purpose of complying with the provisions of the Authorities Act and the Code relating to the undertaking of the 2026 Project by the Authority.

2. The Board of Supervisors of this Township hereby authorizes the approval pursuant to Section 147(f) of the Code the issuance of the Obligations proposed by the Authority The notice and holding of a public hearing as required by the Code with respect to the Obligations and the 2026 Project in the name of and on behalf of this Township by the Authority, its Solicitor or his delegate is hereby authorized and approved.

3. The Board hereby acknowledges the undertaking by the Authority of the TEFRA Hearing on behalf of itself, as the issuer of the Obligations, and on behalf of the County of Cumberland, Pennsylvania, the Township of Upper Allen, Cumberland County, Pennsylvania, and this Township. The Board of Supervisors hereby acknowledge and confirm that a transcript of the TEFRA Hearing was provided to this Board for the record.

4. The Board of Supervisors of this Township designates and authorizes its Chairman or Vice Chairman to execute and deliver, on behalf of this Township, a Certificate of Approval with respect to the Obligations, such Certificate of Approval to be substantially in the form attached hereto as Exhibit A, and to do or cause to be done any and all acts and things necessary or proper for the carrying out of the purposes of this Resolution, including, but not limited to, the approval of the issuance of the Obligations.

5. The approval(s) granted or to be granted by this Resolution shall not, in any way, pledge or obligate the credit or taxing power of this Township, nor shall this Township be liable for the payment of the principal of, or interest on, any obligations issued by the Authority as contemplated herein.

6. Nothing in this Resolution is intended to be, nor shall it be construed as, an approval of the Obligations or of the 2026 Project by this Township for any purposes other than the public approval requirement of Section 147(f) of the Code.

7. All prior actions of this Township and of the Authority taken in conformity with the intent and purposes of this Resolution are ratified, confirmed and approved.

8. All prior resolutions or parts of resolutions, insofar as such shall be inconsistent herewith, shall be and the same expressly are repealed.

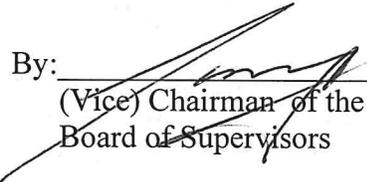
DULY ADOPTED this 8th day of December, 2025, by the Board of Supervisors of the Township of Fairview, York County, Pennsylvania, in lawful session duly assembled.

ATTEST:

TOWNSHIP OF FAIRVIEW,
York County, Pennsylvania



Secretary of the Township

By: 

(Vice) Chairman of the
Board of Supervisors

EXHIBIT A

(FORM OF CERTIFICATE OF APPROVAL)

**TOWNSHIP OF FAIRVIEW,
York County, Pennsylvania**

CERTIFICATE OF APPROVAL

The undersigned, being the applicable elected representative of the Township of Fairview, York County, Pennsylvania (the "Township"), a political subdivision of the Commonwealth of Pennsylvania, does hereby approve the use of tax-exempt financing in the maximum amount set forth below for the financing or refinancing of certain projects as follows, and the payment of costs of issuance of the Obligations:

- (i) a refunding project consisting of the current refunding of all outstanding Revenue Bonds (Messiah Village Project), Series A of 2015 ("2015A Bonds") issued by the West Shore Area Authority in connection with (a) the current refunding of the Cumberland County Municipal Authority Variable Rate Revenue Bonds (Messiah Village Project) Series B of 2008 previously issued in connection with improvements to the Messiah Village facilities located in Upper Allen Township, Cumberland County, Pennsylvania ("Upper Allen Township"); (b) the current refunding of the Cumberland County Municipal Authority Revenue Note, Series of 2009 (Messiah Village Project) previously issued in connection with the refinancing of certain long-term indebtedness and improvements to the Messiah Village Facilities located in Upper Allen Township; (b) financing the cost of design, construction, renovation, installation and equipping of alterations, additions, renovations and other improvements to the existing long term care nursing facilities and other facilities comprising a part of Messiah Village's continuing care retirement community and the design, construction, equipping and furnishing of a new independent living apartment building or buildings and common areas to comprise part of such continuing care retirement community, together with related site improvements, located in the Upper Allen Township; (c) establishing a Debt Service Reserve Fund; and (d) paying the costs of issuance of the 2015A Bonds (the "2015A Project");

- (ii) the current refunding of the outstanding Variable Rate Revenue Bond, Series B of 2015 (the "2015B Bond") issued by West Shore Area Authority in connection with (a) financing the construction and expansion of the Messiah Village's continuing care retirement community referred to as "Project Envision" located in Upper Allen Township; (b) establishing a Debt Service Reserve Fund; and (c) paying all or a portion of the costs of issuing the 2015B Bonds (the "2015B Project");

- (iii) the current refunding of all outstanding Revenue Bonds (Messiah Village Project), Series of 2018 (“2018 Bonds”) issued by the Cumberland County Municipal Authority in connection with (a) the current refunding of the Cumberland County Municipal Authority Variable Rate Revenue Bonds (Messiah Village Project) Series A of 2008 previously issued in connection with financing new independent living cottages, and related site improvements and improvements to the existing Messiah Village facilities located in the Upper Allen Township; (b) establishing a Debt Service Reserve Fund; and (c) paying the costs of issuance of the 2018 Bonds (the “2018 Project”);
- (iv) the current refunding of a portion of the Revenue Bond (Messiah Village Project), Series A of 2024 (the “2024A Bond”) issued by Cumberland County Municipal Authority in connection with (a) financing (1) the renovation, improvement, alteration, equipping and/or furnishing of a former and currently vacant skilled nursing neighborhood to create independent living units at the continuing care community known as a Messiah Lifeways at Messiah Village located in Upper Allen Township; and (2) the planning design, construction equipping and furnishing of a model sales cottage, together with the related site improvements at the Fernecrest Village site located in Fairview Township, York County, Pennsylvania; and (b) paying the costs of issuance of the 2024A Bond (the “2024A Project”);
- (v) the funding of any termination payment owed by Messiah in connection with the termination of an interest rate swap entered into by Messiah in connection with the 2015B Bond,
- (vi) the current refunding of the Revenue Bond (Messiah Village Project), Series B of 2024 (the “2024B Bond”) issued by Cumberland County Municipal Authority in connection with (a) refunding a portion of the 2015B Bond previously issued in connection with the 2015B Project, and (b) paying the costs of issuance of the 2024B Bond; and
- (vii) reimbursement for preconstruction costs and land acquisition costs in connection with the Fernecrest Village site located in Fairview Township.

Such financing shall be evidenced by a tax-exempt obligation or obligations to be issued by CUMBERLAND COUNTY MUNICIPAL AUTHORITY (the “Authority”). This Approval is being given after due consideration of the minutes of a public hearing on the matter held on the date and at the time and place set forth below following reasonable public notice:

Applicant: Messiah Home, d/b/a Messiah Lifeways at Messiah Village.

Operator or Manager of Facility: Messiah Home, d/b/a Messiah Lifeways at Messiah Village.

Maximum Aggregate Face Amount of Tax-Exempt Obligations to be Issued With Respect to the Facility: \$95,000,000.

Functional Description of the Type and Use of Facilities Being Financed: The proceeds of the Obligations will be loaned to the Applicant and applied to finance or refinance: (i) construction and improvements to the continuing care retirement community known as Messiah Village located in Upper Allen Township, Cumberland County, Pennsylvania; and (ii) acquisition of land and construction, equipping and furnishing of a model sales cottage and related site improvements at the Fernecrest Village site located in Fairview Township, York County, Pennsylvania.

Location of Facilities being Financed: The facilities described above being financed or refinanced with the proceeds of the Obligations are located (i) in the Township of Upper Allen, Cumberland County, PA having a mailing address 100 Mount Allen Drive, Mechanicsburg, Pennsylvania; and (ii) in the Township of Fairview, York County, Pennsylvania having a mailing address of 100 Spanglers Mill Road, New Cumberland, PA 17070.

Time, Date and Place of Public Hearing: 4:00 p.m., prevailing local time, on Tuesday, December 9, 2025, at Martson Law Offices, 10 East High Street, Carlisle, Pennsylvania.

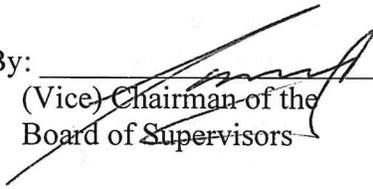
Notice of Public Hearing: Notice of Hearing was advertised in the _____ on December __, 2025:

Synopsis of Hearing: A Synopsis of the Hearing was prepared and submitted by Bond Counsel to the Applicant and is on file with the Secretary of the Township.

This Approval is given by the Township as by the political subdivision within which the properties being financed or refinanced extend, and solely for the purposes of Section 147(f) of the Internal Revenue Code of 1986, as amended. The obligations to be issued shall not constitute a debt or obligation of the Township, and the Township hereby assumes no obligation whatsoever with respect to payment of the same. This Certificate of Approval is not intended to be, nor shall it be construed as, an approval of the obligations to be issued by the Authority or of the 2026 Project for any purpose other than the public approval requirement of Section 147(f) of the Code.

IN WITNESS WHEREOF, the undersigned, being duly authorized to act on behalf of the Board of Supervisors of the Township, has executed this Approval this [] day of December, 2025.

TOWNSHIP OF FAIRVIEW,
York County, Pennsylvania

By: 
(Vice) Chairman of the
Board of Supervisors

CERTIFICATE

I, the undersigned (Assistant) Secretary of the Township of Fairview, York County, Pennsylvania (the "Township"), certify: that the foregoing is a true and correct copy of a Resolution that duly was adopted by affirmative vote of a majority of all members of the Board of Supervisors of the Township at a meeting duly convened and held according to law on December 8, 2025, at which meeting a quorum was present; that said Resolution duly has been recorded in the minutes of the said Board; and that said Resolution is in full force and effect, without amendment, alteration or repeal, as of the date of this Certificate.

I further certify that said Board met the advance notice and public comment requirements of the Sunshine Act, 65 Pa.C.S. §701, *et seq.*, by advertising the time and place of said meeting, by posting prominently a notice of said meeting at the principal office of the Township or at the public building in which said meeting was held, and by providing a reasonable opportunity for public comment at such meeting prior to adopting said Resolution, all as required by such Act.

IN WITNESS WHEREOF, I set my hand and affix the official seal of the Township, this 8th day of December, 2025.



(Assistant) Secretary of the Township

(SEAL)