

## **SPRING-FORD AREA SCHOOL DISTRICT**

### **RESOLUTION 2007-08**

**WHEREAS**, Act 1 of 2006 (herein “Act 1”) mandates that the Board of School Directors (herein the “Board”) of the Spring-Ford Area School District (herein the “District”) shall submit at the primary election of 2007 a referendum question to the electors of the District seeking voter approval allowing the District to levy, assess and collect an earned income and net profits tax or a personal income tax, as authorized under Act 1, for the purpose of annually funding homestead and farmstead exclusions; and

**WHEREAS**, Act 1 further requires that the Board shall adopt, no later than March 13, 2007, a resolution authorizing the referendum question; and

**WHEREAS**, as required by Act 1, the Board did conduct a public hearing regarding this resolution authorizing the referendum question; and

**WHEREAS**, as required by Act 1, the Board did give public notice of its intent to adopt the resolution authorizing the referendum question in the manner provided in the Local Tax Enabling Act, 53 P.S. Section 6901, et seq. (the “Enabling Act”); and

**WHEREAS**, as required by Act 1, the Board had previously appointed a Local Tax Study Commission (herein the “Commission”) to study the local tax situation and recommend the appropriate referendum question; and

**WHEREAS**, the Commission submitted its recommendation, supporting rationale and all records to the Board, which have been duly considered by the Board; and

**WHEREAS**, the Board has determined to accept the Commission recommendation that the appropriate referendum question shall seek voter approval allowing the District to levy, assess and collect an additional nine-tenth percent (0.9%) earned income and net profits tax as authorized under Act 1 for the purpose of annually funding homestead and farmstead exclusions.

**NOW THEREFORE**, be it resolved this 20 day of February, 2007, the Spring-Ford Area School District hereby resolves as follows:

1. The Board hereby approves the recommendation of the Commission, presented and accepted at the Board’s December 4, 2006 meeting, that the Board authorize a referendum question, to be submitted to the electors of the District at the primary election of 2007, seeking voter approval allowing the District to levy, assess and collect an additional 0.9% earned income and net profits tax as authorized under Act 1 for the purpose of annually funding homestead and farmstead exclusions.

2. The District hereby authorizes a referendum question to be submitted to voters of the District at the primary election of 2007, in substantially the following form, with additions or changes as determined by the Board or election officials prior to the election:

“Do you favor reducing taxes on qualified owner occupied residential properties by imposing an additional 0.9% earned income tax? The revenue generated from the increased tax rate will be used to reduce taxes on qualified residential properties by approximately \$600.00. The current earned income tax rate is 0.5% and the current combined municipal/school district rate is 1.0%. The new combined municipal/school district rate would be 1.9%.”

3. The District Solicitor and District Administration are hereby directed to submit the aforesaid referendum question to the appropriate election officials of the County of Montgomery, Pennsylvania and the County of Chester, Pennsylvania, no later than March 16, 2007.

4. The District Solicitor and District Administration, in consultation with the Board, shall prepare and present to the election officials a Nonlegal Interpretative Statement that shall accompany the referendum question in accordance with the Pennsylvania Election Code.

5. In the event a majority of the electors voting in the primary election of 2007 on the referendum question vote in the affirmative, the Board shall take action to assess and levy the tax beginning on July 1, 2007. The tax shall be self-executing and shall continue in force on a fiscal year basis without annual reenactment except in a year in which the rate of the tax is changed or the tax is repealed.

6. The District Solicitor and District Administration are hereby authorized to take all actions necessary to effectuate the intent of this resolution.

A true copy of Resolution adopted by the Board of School Directors of the Spring-Ford Area School District at a duly advertised, regular public meeting held on February 20, 2007.

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Diane Fern, Board Secretary  
Board of School Directors  
Spring-Ford Area School District