## WEST CHESTER AREA SCHOOL DISTRICT

## Resolution

Whereas, Act 1 of 2006, requires that the West Chester Area School District place a referendum question on the ballot asking voters to decide whether the school district should adopt an earned income tax (EIT) or a personal income tax (PIT), the revenue from which will be used to reduce real estate tax on owner-occupied homes and certain farm buildings; and

Now Therefore be it RESOLVED, this 26 day of February, 2007 by the West Chester Area School District School Board, that:

1. The school district shall place a referendum question on the May 15, 2007 primary election ballot. The referendum question shall be in substantially the following form, with additions or changes (other than the tax rate) as determined by the school board President and election officials prior to the election:

Do you favor converting the School District's current earned income tax to a personal income tax at 1.1%? The revenue generated from the personal income tax will be used to reduce taxes on qualified residential property by \$533 and to replace the revenue from the school district's current earned income tax. The current School District earned income tax rate is .5%.

- 2. The school district administration, in consultation with the school board, shall prepare and present to election officials a non-legal interpretative statement that shall accompany the referendum question in accordance with the Pennsylvania Election Code.
- 3. School district officials shall take any and all action necessary or appropriate to carry out the intent of this resolution.
- 4. Should a majority of electors voting on the May 15, 2007 referendum question vote in the affirmative, the school district shall take action to assess and levy the tax beginning on July 1, 2007. This 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a fiscal year basis without annual reenactment except in a year in which the rate of the tax is changed or the tax is repealed.

By: Jan W. Vogs

ATTEST:

WEST CHESTER AREA SCHOOL BOARD

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Secretary

President