

**WOODLAND HILLS SCHOOL DISTRICT  
BOARD OF DIRECTORS**

**DRAFT**

**ACT 1 TAX SHIFTING REFERENDUM RESOLUTION**

**Background:** Act 1 mandates a referendum on whether the School District shall increase the rate of the earned income tax for the purpose of reducing homeowner real estate tax. The purpose of this resolution is to approve the referendum question and related steps.

**RESOLVED**, by the Board of School Directors of the Woodland Hills School District, as follows:

1. The School Board accepts and has incorporated in this resolution the Tax Study Commission recommendation.
2. 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 imposing an additional 0.7% Earned Income Tax? The revenue generated from the increased tax rate will be used to reduce taxes on qualified residential property by an estimated amount of \$405. The current Earned Income Tax rate for the Woodland Hills School District is 0.5%."

3. 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.
4. The School Board is taking action to hold a referendum mandated by Act 1. The School Board has taken no position on the desirability of tax shifting, and has neither endorsed nor recommended against approval of the referendum question.
5. School District officials shall take all action necessary or appropriate to carry out the intent of this resolution.

I certify that the foregoing is a true and correct copy of the resolution adopted by the Board of School Directors at a meeting thereof legally held on March 7, 2007.

WOODLAND HILLS SCHOOL DISTRICT

Date: \_\_\_\_\_, 2007

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Joyce S. Sullivan, Secretary

Seal: