

**WARREN COUNTY SCHOOL DISTRICT  
WARREN COUNTY, PENNSYLVANIA**

**RESOLUTION NO. \_\_\_\_\_**

**RESOLUTION OF THE BOARD OF SCHOOL DIRECTORS  
OF THE WARREN COUNTY SCHOOL DISTRICT  
AUTHORIZING A TAX SHIFTING REFERENDUM**

**WHEREAS**, Act 1 of Special Session of 2006 requires 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 and,

**WHEREAS**, Act 1 requires the Warren County School District to pass a Resolution authorizing the Tax Shifting Referendum to be placed on the May 15 primary election ballot.

**NOW, THEREFORE, BE IT RESOLVED**, that the Board of School Directors of the Warren County School District, hereby certifies that it:

- i. Accepted and has incorporated in this resolution the Tax Study Commission recommendation.
- ii. Authorizes and 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 the Warren County School District imposing an additional .4% earned income tax? The revenue generated from the .4% increased rate will be used to reduce taxes on qualified owner occupied residential properties up to approximately \$165 in year one of implementation and up to approximately \$220 each subsequent year thereafter; on qualified farm buildings up to approximately \$165 in year one of implementation and up to approximately \$220 each subsequent year thereafter. The current school district earned income tax is .5%, the increase would raise the income tax to .9%."

- iii. 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.

All resolutions or parts of Resolutions of this District which are not in accord with this Resolution are hereby repealed insofar as they affect this Resolution.

**Adopted** as a Resolution of the Warren County School District this 12<sup>th</sup> day of March, 2007.

ATTEST: (seal)

WARREN COUNTY SCHOOL DISTRICT

\_\_\_\_\_  
Secretary

BY: \_\_\_\_\_  
President