

**RESOLUTION OPPOSING PROPERTY TAX SHIFT PLAN
BY THE BOARD OF DIRECTORS OF THE
WEST SHORE SCHOOL DISTRICT**

WHEREAS, legislation may be considered in the Pennsylvania General Assembly that would eliminate school property taxes for individuals and businesses in exchange for higher personal income and sales taxes with an expanded base of what goods and services are subject to tax; and

WHEREAS, such legislation will effectively result in a shift to higher taxes for more individuals who will continue to pay other local taxes in addition to higher income and sales taxes; and

WHEREAS, eliminating property taxes means the portion of property tax burden currently carried by businesses (including landlords) of approximately \$14 million (\$3 billion Statewide) will be shifted to individuals in the form of increased personal income and sales taxes; and

WHEREAS, revenue from increased personal income and sales taxes will leave local communities and be placed into an education funding account for the state to determine how it will be distributed; and

WHEREAS, such legislation will destabilize funding for school districts with the loss of revenue from individual and commercial properties; and the amount of revenue collected under the tax shift is not projected to be sufficient to replace the lost revenue, especially after the first year; and

WHEREAS, eliminating property taxes without addressing the primary factors driving school districts' budgets does not help contain the rising cost of mandates such as: pension contributions, charter school tuition payments, special education instruction and services, and other areas; and

WHEREAS, any district seeking to spend above the allotment from the state for needed infrastructure upgrades would need to seek a voter referendum; and

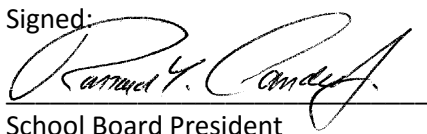
WHEREAS, property tax revenue comprises 52% of the West Shore School District budget and the school board will no longer have the ability to raise revenue to pay for mandated expenditures, or to respond to unanticipated or emergency needs of the district, including building repair and construction; and the district will be forced to make cuts to educational programs, services and staff in order to balance the budget to pay for necessary costs.

NOW, THEREFORE, BE IT RESOLVED that the Board of School Directors of the West Shore School District opposes legislation that requires the total elimination of school property taxes and believes that the tax shift created under this plan does not address the needs of taxpayers, schools and communities.

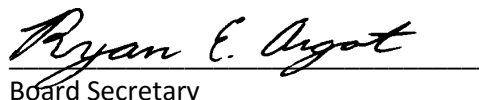
BE IT FURTHER RESOLVED that a copy of this resolution be posted on the School District's website and mailed to all elected state representatives and senators serving the School District in the Pennsylvania General Assembly, and to the Governor of the Commonwealth.

Adopted this sixteenth day of February, 2017.

Signed:


School Board President

Attest:


Board Secretary