

# Timeline for Events Related to Optional November 2009 Referendum

## Special Session Act 1 of 2006

**Dates in Timeline Apply to All School Districts except  
Philadelphia City SD, Pittsburgh SD and Scranton SD**

By early March 2009, a school district may determine if there is interest in submitting a property tax reduction referendum question to the voters at the November 2009 municipal election. The referendum question would seek approval for the school district to levy, assess and collect an earned income and net profits tax or a personal income tax for the purpose of annually funding homestead and farmstead exclusions (or millage reductions in certain circumstances). If there is such interest, the chart below contains the timeline for required actions leading up to and following the November 2009 municipal election. (See Sections 321, 332)

Date	Description	Section
March 6, 2009 <i>(180 days prior to September 3, 2009)</i>	<b>School district</b> deadline to appoint a local tax study commission.	Section 331(a)
June 4, 2009 <i>(90 days after appointment)</i>	<b>Local tax study commission</b> deadline to make nonbinding recommendation to school board regarding imposition of taxes authorized under Section 321. Prior to making its recommendation, the local tax study commission shall hold at least one public hearing. The recommendation of the local tax study commission shall be presented at a public meeting of the school board.	Section 331(e)
mid-August 2009 to before September 3, 2009	<b>School district</b> deadline to publish notice once a week for three weeks of intent to adopt resolution, authorizing referendum question for November 2009 municipal election, in manner provided for in Section 4 of the Local Tax Enabling Act.	Section 332(b)(1), 53 P.S. § 6904
September 3, 2009	<b>School district</b> deadline to hold public hearing on resolution authorizing referendum question for the November 2009 municipal election seeking voter approval to levy, assess and collect an earned income and net profits tax authorized under Section 321(b)(2) or a personal income tax authorized under Section 321(c)(2) for the purpose of annually funding homestead and farmstead exclusions.	Section 332(b)(1)
September 3, 2009	<b>School district</b> deadline to adopt resolution authorizing referendum question for the November 2009 municipal election seeking voter approval to levy, assess and collect an earned income and net profits tax authorized under Section 321(b)(2) or a personal income tax authorized under Section 321(c)(2) for the purpose of annually funding homestead and farmstead exclusions.	Section 332(b)(1)
September 4, 2009	<b>School district</b> deadline to submit referendum question seeking voter approval for earned income and net profits tax or personal income tax for purpose of annually funding homestead and farmstead exclusions to the county board of elections (for each county in which the school district is located).	Section 332(b)(2)

**Taxpayer Relief Act, SS Act 1 of 2006: Timeline for Events Related to 2009-2010 Budget Process**

<p>Prior to November 3, 2009</p>	<p><b>Municipal election.</b> County election officials, in conjunction with board of school directors, shall draft a non-legal interpretive statement to accompany referendum question requesting voter approval to levy, assess and collect an earned income and net profits tax authorized under Section 321(b)(2) or a personal income tax authorized under Section 321(c)(2) for the purpose of annually funding homestead and farmstead exclusions.</p>	<p>Section 332(b)(4)</p>
<p>June 1, 2010</p>	<p>Deadline for <b>school districts</b> to report to the Department of Community and Economic Development tax enactments, repeals and changes to require withholding of a new tax, or withholding at a new rate of such tax effective July 1, 2010.</p>	<p>Section 351(f)(1)</p>
<p>July 1, 2010</p>	<p>Effective date of an earned income and net profits tax or a personal income tax imposed following voter approval of a referendum held pursuant to Section 332.</p>	<p>Section 321(d)</p>