

BIG BEAVER FALLS AREA SCHOOL DISTRICT
BEAVER COUNTY, PENNSYLVANIA

RESOLUTION NO. 112025

WHEREAS, on June 27, 2006, the Pennsylvania legislature passed Act 1 of Special Session 2006, entitled the "Taxpayer Relief Act" (hereinafter "Act 1"); and

WHEREAS, Act 1 requires school districts to limit tax increases to the level set by an inflation index unless the tax increase is approved by voters in a referendum or if the school district obtains from the Pennsylvania Department of Education or a court of common pleas certain referendum exceptions; and

WHEREAS, Act 1 does, however, allow a board of school directors to elect to adopt a resolution indicating that it will not raise the rate of any tax for the support of the public schools for the following fiscal year by more than its index, provided said resolution must be adopted no later than 110 days prior to the date of the election immediately preceding the upcoming fiscal year; and

WHEREAS, the Big Beaver Falls Area School District index for the 2026-2027 fiscal year is 5.4%; and

WHEREAS, the Big Beaver Falls Area School District Board of School Directors has made the decision that it shall not raise the rate of any tax for the support of the Big Beaver Falls Area School District for the 2026-2027 fiscal year by more than its index. This is also in accordance with Ready to Learn Block Grant funding stating the District shall not seek a referendum exception under section 333 of the act of June 27, 2006 (1st Sp. Sess., P.L.1873, No.1), known as the Taxpayer Relief Act, for the 2025-2026 school year.

AND SO, it is hereby RESOLVED by the Big Beaver Falls Area School District (the "District") Board of School Directors (the "Board") as follows:

1. The Board certifies that it will not increase any school district tax for the 2026-2027 school year at a rate that exceeds the index as calculated by the Pennsylvania Department of Education.

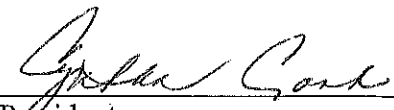
2. The Board certifies that it will comply with the procedures set forth in Section 687, of the Pennsylvania Public School Code (hereinafter "School Code"), 24 P.S. 6-687, for the adoption of its proposed and final budget.
3. The Board certifies that increasing any tax at a rate less than or equal to the index will be sufficient to balance its final budget for the 2026-2027 fiscal year.
4. The Administration of the District will submit the District's information on any proposed increase in the rate of a tax levied for the support of the District to the Pennsylvania Department of Education on the uniform form prepared by the Pennsylvania Department of Education no later than five (5) days after the Board's adoption of this Resolution.
5. The Administration of the District will send a copy of this Resolution to the Pennsylvania Department of Education no later than five (5) days after the Board's adoption of this Resolution.
6. The Board understands and agrees that by passing this Resolution it is not eligible to seek referendum exceptions under Section 333 (f) of Act 1 and is not eligible to request approval from the voters through a referendum to increase a tax rate by more than the index as established for the 2026-2027 fiscal year.
7. Once this Resolution is passed, the Administration of the District is not required to comply with the preliminary budget requirements set forth in paragraphs (a) and (c) of Section 311 of Act 1, provided, however:
 - (a) The Board understands and agrees that, upon receipt of the information submitted by the District as set forth in Paragraphs 4. and 5., above, the Pennsylvania Department of Education shall compare the District's proposed percentage increase in the rate of the tax with the index.
 - (b) Within ten (10) days of the receipt of this information, the Pennsylvania Department of Education shall inform the District whether its proposed tax rate increase is less than or equal to the index.

- (c) If the Pennsylvania Department of Education determines that the District's proposed increase in the rate of the District's tax exceeds the index, the District is subject to the preliminary budget requirements as set forth in paragraph (a) and (c) of Section 311 of Act 1.

AND SO IT IS RESOLVED this ¹³20th day of November, 2025, by the Board of School Directors of the Big Beaver Falls Area School District, Beaver County, Pennsylvania, in lawful session, duly assembled.

BIG BEAVER FALLS AREA
SCHOOL DISTRICT

(SEAL)

By: 
President

ATTEST:


Board Secretary