

DUQUESNE CITY SCHOOL DISTRICT
RECEIVER, ACTING AS THE BOARD OF DIRECTORS

RESOLUTION

WHEREAS, on June 27, 2006, the Pennsylvania legislature passed Act 1 of Special Session 2006, entitled the "Taxpayer Relief Act" (hereinafter "Act1");

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 the school district obtains from the Department of Education or a court of common pleas certain referendum exceptions;

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 this resolution must be adopted no later than 110 days prior to the date of the election immediately preceding the upcoming fiscal year;

WHEREAS, the DUQUESNE CITY SD index for the **2026 - 2027 fiscal year is 5.8%**;

WHEREAS, the DUQUESNE CITY SD Receiver, acting as the Board of School Directors, has made the decision that the District shall not raise the rate of any tax for the support of the DUQUESNE CITY SD for the **2026 - 2027** fiscal year by more than its index.

AND NOW, on this 2nd day of December, **2025**, it is hereby RESOLVED by the DUQUESNE CITY SD (hereinafter "District") Receiver, acting as the Board of Directors (hereinafter "Receiver") the following:

1. The Court-Appointed Receiver certifies that the District 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 Court-Appointed Receiver certifies that the District will comply with the procedures set forth in Section 67, 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 Court-Appointed Receiver certifies that increasing any tax at a rate less than or equal to the index will be sufficient to balance its final budget of the **2026 - 2027** fiscal year.
4. The Administration of the District will submit the District's information on a 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

