

## "Taxpayer Relief Act" Question to Appear on May Ballot

On June 27, 2006 Governor Rendell signed Act 1 "The Taxpayer Relief Act." Act 1 is complex legislation setting rules for slot money distribution, requiring front-end voter referenda on tax shifting, mandating new school district budget practices, and requiring back-end voter referenda on future real estate tax increases above an "index" and on building projects. Act 1 is mandatory and provides very few school board options.

This law provides an option for local school districts to implement a new tax structure that permits access to a higher rate of earned income tax or a conversion of the earned income tax to a personal income tax in exchange for a reduction in real estate taxes on qualified residential properties. The law mandated that school districts form local tax study commissions by September 14, 2006 to analyze existing county, municipal and school district taxes. The Nazareth Area School District appointed a Commission of nine members at the September 12, 2006 special board meeting, with the appointment effective September 14, 2006. The nine Commission members were Mr. David L. Danner, Dr. Robert A. Flowers III, Mr. Elmo L. Frey Jr., Mr. David Hensley, Mr. Robert J. Hoyer, Mrs. Reneé Hoyle, Mr. Gary M. Laurich, Mr. Stephen McKinney, and Ms. Cathy E. Yost.

The Commission held five meetings and worked closely with the School District's financial advisors, Public Financial Management, Inc.. The Commission studied the existing taxes levied, assessed and collected by the District and the effect of any county or municipal taxes imposed concurrently with the School District. The Commission also examined how the tax policies of the District could be improved by the levy, assessment and collection of any tax authorized by Act 1 (earned or personal income taxes).

At the November 20, 2006 regular meeting of the Board of School

Directors the Commission presented its recommendations and fulfilled its Act 1 legal requirements. The Commission's non-binding recommendation to the Nazareth Area School District Board of Education is that the District goes with the Minimum Homestead Exclusion by increasing the earned income tax with a frontend voter referendum question as follows. Do you favor imposing an additional 0.90% earned income tax in the Nazareth Area School District? The revenue generated from the increased tax rate will be used to reduce taxes on qualified residential properties by \$694. The current earned income tax rate for the Nazareth Area School District is 0.70%.

The Commission completed its charge within ninety days of its appointment, and made a non-binding recommendation to the Board of Directors regarding the imposition and the rate of an Earned Income Tax or Personal Income Tax. Therefore, the purpose of its creation had been fulfilled and the Nazareth Area School District Board of Education discharged the Tax Study Commission of its duties at the December 18, 2006 Board meeting. The Nazareth Area School District Board of Education and Administration thank the members of the Commission for serving on the Commission.

At the February 26, 2007 regular meeting of the Board of School Directors the Board approved that the following referendum question be placed on the May 15, 2007 primary election ballot:

Do you favor the Nazareth Area School District providing for homestead/farmstead property tax exclusions for eligible homestead/farmstead properties by imposing an additional 0.90% earned income tax? The revenue generated from the tax will be used to reduce taxes on qualified owner occupied residential properties and on qualified farm buildings by approximately \$486.00 in 2007-08 to approximately \$694.00 in 2008-09. The current school district earned income and net profits tax rate is 0.70%. The municipality in which the taxpayer resides collects an additional %.

Should a majority of the residents voting on the above question vote "yes", the School District would provide reductions in property taxes by imposing a tax on earned income and net profits beginning July 1, 2007. In short, the funds generated by an additional income tax will be used to lower property taxes on approved homestead and farmstead properties starting with the 2007-08 fiscal year. If the majority of voters vote "no" on this referendum question, no changes would occur to the School District's portion of the earned income tax rate and there would be no local revenue for property tax relief. The current School District earned income tax rate is (0.70%). If approved the new School District income tax rate will be (1.60%) starting July 1, 2007. The change in School District tax rate will not affect any income tax currently levied by the local municipality.

If the voters approve the above ballot question, the following information shows how it will impact taxpayers.

In 2007-08, the exclusion is estimated at \$486.00 Property owners whose household's total earned income subject to the EIT is:

- Less than \$54,000 will see a tax reduction
- Equal to \$54,000 will break even
- Greater than \$54,000 will pay more in taxes

Farmstead exclusions – at the present time the County does not have this data available. Therefore, the District will not be able to give this exclusion until the County provides this data.

In 2008-09, the exclusion is estimated at \$694.00

Property owners whose household's total earned income subject to the EIT is:

- Less than \$77,111 will see a tax reduction
- Equal to \$77,111 will break even
- Greater than \$77,111 will pay more in taxes

Farmstead exclusions – at the present time the County does not have this data available. Therefore, the District will not be able to give this exclusion until the County provides this data.

Those property owners and renters who work in Philadelphia will be impacted differently due to the Sterling Wage Act. Please check with your tax advisor if you have any questions. Please vote on May 15.

## Dates to Remember:

4/27-4/29	HS Theater Troupe Spring Musical
5/4-5/6	MS Drama Club Spring Musical
5/8-5/25	<b>MS/HS Music Department concerts</b>
5/9-5/11	Art Show
5/28	Memorial Day, no school
5/30	Spring Sports Awards Night
6/7	Graduation
6/13	Last day for students

# The Eagle's View —

### Online Learning Resources http://www.nazarethasd.k12.pa.us/tutor

Learning can be extended past the traditional school day using the many web-based resources listed below. The sites listed are "field-tested" and highly recommended for helping students progress on the Pennsylvania academic standards. All resources listed below are also accessible from the district web site at http://www.nazarethasd.k12.pa.us/tutor.



#### CoolMath4Kids - http://www.coolmath4kids.com

**Compass Learning Odyssey** - http://www.compasslearningodyssey.com Students can login using their student ID; password is nasd.

GameGoo - http://www.gamegoo.com

Math Magician - http://www.oswego.org/ocsd-web/games/mathmagician/ cathymath.html

#### StarFall - http://www.starfall.com

Early literacy site that emphasizes phonemic awareness.

#### Spelling Time - http://www.spellingtime.com

Free, interactive site for students to test their spelling skills.

#### Literacy and Math Skill Builders -

Kindergarten - http://www.internet4classrooms.com/month2month.htm 1st grade - http://www.internet4classrooms.com/skills\_1st.htm 2nd grade - http://www.internet4classrooms.com/skills\_2nd.htm 3rd grade - http://www.internet4classrooms.com/skills\_3rd\_original.htm 4th grade - http://www.internet4classrooms.com/skills\_4th\_original.htm 5th grade - http://www.internet4classrooms.com/skills\_5th\_original.htm



AlgebraHelp.com - http://www.algebrahelp.com

BJ Pinchbeck's Homework Helper - http://www.bjpinchbeck.com

**Compass Learning Odyssey** (grades 6, 7, and 8) - http:// www.compasslearningodyssey.com Students can login using their student ID; password is nasd.

#### Digital History - http://www.digitalhistory.uh.edu/

Math Quizzes and Worksheets - http://www.purplemath.com/quizzes.htm

National Library of Virtual Manipulatives - http://matti.usu.edu/nlvm/nav/

**PSSA Study Island (grades 6, 7, and 8)** - http://www.studyisland.com Students will user their Student ID to login; password is nasd. Grades 6 & 7 include reading and math activities and questions aligned to the PA academic standards. Grade 8 includes reading, math, and science content.

#### Literacy, Math, and Social Science Skill Builders

6th grade - http://www.internet4classrooms.com/skills\_6th\_original.htm 7th grade - http://www.internet4classrooms.com/skills\_7th\_original.htm 8th grade - http://www.internet4classrooms.com/skills\_8th\_original.htm

# Middle School Students Join Fight Against Cancer



Nazareth Area Middle School students joined the fight against Leukemia and Lymphoma with a fundraiser that ran from March 5th through March 23. The fundraiser they participated in was Pasta for Pennies, which is sponsored by the Olive Garden and benefits the Leukemia & Lymphoma Society. The money from this fundraiser was being collected in honor of Patrick Donahoe, a 7th grade student at the Middle School, who was diagnosed with Hodgkin's lymphoma in September 2006. Patrick has completed chemotherapy and radiation treatments and is doing well.

The Pasta for Pennies program offered an Olive Garden Hospitaliano lunch for the top fundraising classroom in each grade level. For three weeks students emptied their pockets, encouraged each other to donate, and garnered the community's support. The total amount collected was \$9,000, which was the largest total collected by any one school in the tri-state area! The homeroom winners were: 6<sup>th</sup> grade, Mrs. Angelino - \$428.82 7<sup>th</sup> grade, Mr. Bensing - \$1008.78 8<sup>th</sup> grade, Mrs. Whalen - \$832.31

A check was presented to Kenneth Singleton, Executive Director, and Lynn O'Connor, Campaign Manager, for the Leukemia & Lymphoma Society at a schoolwide assembly on April 20. At the assembly students were praised for their efforts, and learned more about the blood cancers they are helping to combat. Through their efforts, students learned valuable life lessons. Christian Bensing, 7th grade English teacher, said he "saw something more significant than any test score – inspired young people united in an effort to make a difference."

### Central Enrollment for the 2007-08 School Year

For enrolling your child into the Nazareth Area School District for the upcoming school year, please call 610-759-1170 X1132 and an enrollment packet can be sent to you. You will also need to make an appointment with Central Registration to enroll your child when you have the enrollment packet completed and the necessary documents gathered. Starting in June, our summer hours for enrolling will be Monday through Thursday 8:00 am to 3:30 pm.

### — The Eagle's View —

### **Student Feature: Bushkill Kart Racer in Championship Form**

Sage Karam is a fifth grade student at Bushkill Elementary School. He's also the No. 1 Cadet kart racer in the United States. Here are highlights of his account of a recent competition in Florida. **Thursday, March 8** – Arrive

**Thursday, March 8** – Arrive in Jacksonville. After checking in at our hotel, we go right to the track. Dad, the team and I work hard, turning wrenches, mounting tires and adjusting the chassis, to get the three karts ready for practice and 2 days of racing. Six hours later, back at the hotel, it's straight to bed. We're so tired we don't even eat.

**Friday, March 9** – Practice day at the track. Early in the day we use bigger gears and place in the middle of the pack. Towards the end, we change to smaller gears, and we get pretty quick in all four classes. We leave the track at 9 p.m. for my favorite place, Waffle House.

**Saturday, March 10** – Wakeup call: 7 a.m. It's race day. During the first Cadet practice run, I spin out. Then, on the next lap I get hit from behind. A bent axle, and practice is over. Yamaha practice is next, and the car feels good. Next we prep the karts, making sure everything is tight. I qualify 4<sup>th</sup> in both classes.

Heats are next. After officials check my Cadet car's tires, seat height and pistons, I win my heats for both classes. Now, it's time to stay hydrated, and I head to the team tent to drink lots of water for the longer feature events.

First feature race is Yamaha. I feel confident because I've been clocking just under 40 seconds a lap, with top speeds at 66-67 mph. But, as soon as we roll out on the track for warm-ups, I notice a weird popping sound that I never heard before. I continue, but as the laps go by, the popping gets worse, until eventually the engine starts to shut off. I'm forced to leave the race. No points. I'm very disappointed. In the tent, we inspect the kart. A special part made from carbon-fiber by an Indy car engineer for me caused the ignition to short out!

Next up: Cadet. I try to forget about the loss and start thinking about winning this one. The race goes as planned -- until the last lap. The first- and second-place drivers decide to block me on the straightaway, forcing me outside. I approach the banked turn at 65 mph and pass them on the "marbles" (loose rubber and gravel around the outside of the track). It's a tough move. Not many racers would try it. One hour later, on the podium, I receive my award for my first win at Jacksonville!

**Sunday, March 11** – Day 2 of racing. I qualify 1<sup>st</sup> in Cadet *and* HPV. In the heats, I win Cadet but finish 4<sup>th</sup> in HPV. In the feature, I win Cadet, taking the outside lane again. It's the first time I sweep the qualifying, the heats and the feature!

In the HPV feature, I just focus on getting up to second at the start. Then, for the next 17 laps, I draft an old teammate. On the last lap I pull out, taking the inside this time to win. The Cadet and HPV victories on the same day are a first for me! But, we don't have time to celebrate. There's only enough time to catch our flight back to York, PA, where Mom is waiting to drive us home. I sleep all the way back to Nazareth. At our front door, Max, my dog, greets me, and we go to bed.



#### Student Feature: Shafer Student Shines on Ice

Shafer students shine in and out of the classroom. Mc Kayla O' Connell is one of many outstanding students at Shafer. She has been ice skating for five years and is a member of the Penguins Figure Skating Club. Mc Kayla practices four to five days per week for approximately two and a half hours per day at the Bethlehem Steel Ice Rink.

Her most recent competition was the Philadelphia Area Ice Skating Championship where she earned two silver medals. To prepare for this event, Mc Kayla trained for a year. In one year this young lady may participate in as many as six competitions.

She performs in both the freestyle and show case events. Freestyle consists of many jumps, spins and involves a lot of choreography. Show case involves a more theatrical approach. Here skaters use their hands, expressions and movements to communicate with the audience.



## HS Teacher and Students Galloping to Galapagos

One of Nazareth Area High School's most highly respected science teachers, Gina Rakos, is taking five students (and another chaperone) first to Quito, Ecuador and then onto the Galapagos Islands in July of this year. While in the Galapagos Islands, the group will have the opportunity to visit the Charles Darwin Research center and will also take day-long excursions to two separate islands via yachts.

Upon their return to the mainland Ecuador, they will be visiting Cotopaxi National Park and will see the highest active volcano in the world. As if those adventures were not enough, the group will also be participating in a community service activity while there.

After being asked about the trip, Mrs. Rakos eagerly responds by saying, "I am looking forward to traveling with my students and hope to have the experience of a lifetime. It is every biologists dream to go to the Galapagos Islands." As she responds, I wonder if the students ever would have dreamt up the idea that they would have the opportunity to have an educational experience all the way in South America.

# The Eagle's View -

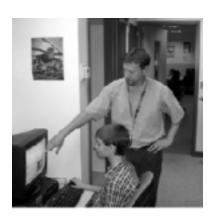


The first annual Technology Expo will be held **Thursday, May 10, 2007**, from **8 am to 1 pm** and from **6 pm to 8 pm** in the newly renovated Tech Ed wing of the high school. Technology projects from all Nazareth schools will be showcased. Students, teachers, administrators, board members, and community members are invited to learn how technology is successfully being used to impact teaching and learning in grades K-12.

Many different types of technology projects will be featured including:

- Multimedia design
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- *⊸* Web sites
- → Desktop publishing
- → Podcasts
- *∽* Claymation



Additional information can be found on the district web site at www.nazarethasd.k12.pa.us. For questions regarding the Tech Expo, please contact Tracy Smith, Director of Educational Technology, at 610.759.1170x1130, or via email, tsmith@nazarethasd.org.

### Nazareth Area School District Early Intervention Services

The Nazareth Area School District and the Colonial Intermediate Unit, in compliance with Special Education Regulations, provides the following information on Special Education – Early Intervention services for preschool special needs children, ages 3-5. The purpose of this notice is to inform the public of the available services, eligibility, and referral process.

Parents who have questions regarding their child's sight, hearing, learning, talking, movement, manipulation of objects, understanding, showing of emotions, getting along with others, playing with toys, taking care of himself/herself, should telephone Colonial Intermediate Unit 20 Early Intervention Program. The Early Intervention Program can provide information, screening, evaluation, program, therapy, parent involvement, and referral to community agencies at no cost to the parent. The times/location for screening/ evaluation will be convenient to the parent and will assess the strengths and needs of the child.

If you have concerns about your child's development and are interested in a screening/ evaluation, please call 1-800-343-6348 or 610-252-5550 to make the referral.

The Colonial Intermediate Unit recognizes the need to protect the confidentiality of personally identifiable information in the education records of exceptional children. The Intermediate Unit policy incorporates provisions from the Regulations of the State Board of Education on Pupil Records, Commonwealth of Pennsylvania Chapter 14, Department of Education Chapter 342, Special Education Services and Programs 342.68, Family **Education and Privacy Act (the "Buckley** Amendment") as codified in 20USC 1232g. All information gathered through the screening/ evaluation process is considered confidential under section 438 of the General Education Provisions Act.