

Memo

To: Board of Supervisors

From: Thomas F. Beil, Township Manager

Date: August 22, 2008

Re: Open Space Referendum Question

On Monday, August 18, 2008, the Lehigh County Board of Elections approved the Township's request to place the Open Space Referendum question on the ballot for the General Election of November 4, 2008. The Board of Elections approved the wording of the Referendum question and plain English statement as shown on the sheet attached.

TFB/sd
Attach.

UPPER SAUCON QUESTION

“Do you favor the imposition of an additional Earned Income Tax at the rate of 0.25% by Upper Saucon Township to be used to finance the acquisition of real property or interests in real property to preserve open space?”

PLAIN ENGLISH STATEMENT UPPER SAUCON TOWNSHIP EARNED INCOME TAX REFERENDUM FOR INCREASING RATE TO FINANCE OPEN SPACE LANDS ACQUISITION AND PRESERVATION

Purpose

The purpose of the ballot question is to determine whether the voters of Upper Saucon Township desire to increase the rate of earned income tax in order to provide funds for the Township to acquire and preserve open space lands.

Revenue generated by this tax may not be used to acquire real property or interests in real property through condemnation.

Limitations

Approval of the ballot question would allow the Board of Supervisors of Upper Saucon Township to increase the earned income tax rate by 0.25% (one quarter of one percent) on an annual basis. Such additional tax revenue could only be used for the purposes allowed by state law to acquire and preserve open space lands. More specifically, revenue from the additional tax received may only be used to retire debt incurred to purchase interest in real property or in making additional acquisitions of real property for the purpose of securing an open space benefit or benefits under the state law for Open Space Lands Acquisitions and Preservation or the state law known as the Agricultural Area Security Law, or to pay transactional fees which are incidental to acquisitions made in accordance with the state law for open space lands acquisitions and preservation.

Revenue generated by this tax may not be used to acquire real property or interests in real property through condemnation.

Effects

If the majority of the voters of Upper Saucon Township vote in favor of the ballot question and the Township Supervisors enact an ordinance to increase the earned income tax rate, then the Township will use the revenue from the additional tax to:

1. acquire agricultural conservation easements;
2. finance the acquisition of open space;
3. finance the acquisition of land for historic or recreation preservation purposes; and
4. acquire property development rights.

Revenue generated by this tax may not be used to acquire real property or interests in real property through condemnation.