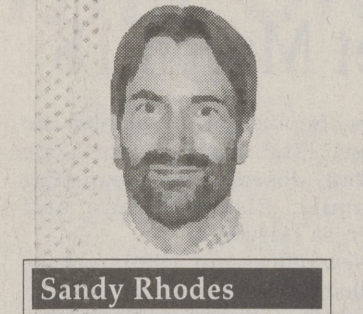


Inside Act 50



Sandy Rhodes

Editor's Note: After living in the Back Mountain for several years, Sandy Rhodes moved from the Lake-Lehman School District last year. After he read in The Dallas Post that the Lake-Lehman school board had declined an offer to study Act 50, he got in touch with the Post and offered to share the knowledge he was gaining in the East Penn School District, where he now lives. East Penn is the first district in the state to investigate the possible tax changes contained in Act 50. This is the first in a series of columns that will track the district's progress.

Act 50, also known as the Homestead Act, is a hot topic. In the Lake-Lehman School District the board president says, "It is too complicated. Most people don't know what it's all about." In the East Penn School District we are studying Act 50.

While serving on, and running for the Lake-Lehman School Board, I supported local tax reform. We need to find a more equitable way to fund school districts. A return of state funding to past levels and a reassessment in Luzerne County would help. Instead we have Act 50. After the public voted to change the state constitution to allow homestead exemptions, our legislators cobbled Act 50 together in 11 hours.

I moved from Lake-Lehman to East Penn in August. Still interested in the implementation of Act 50, I volunteered to serve on the "Tax Reform Advisory Committee." It was formed to study Act 50 and to recommend whether East Penn should appoint a "Tax Study Commission" (TSC). Act 50 merited more study, so the committee recommended and the board approved a TSC of five residents or taxpayers before the deadline of March 2. The TSC will prepare a report and recommend

If nothing else, Act 50 is complex

to the school board whether they should implement tax reform.

I was chosen to serve on the TSC, which starts on March 23 and has 90 days to come up with a recommendation. I will share my knowledge with the Back Mountain community in a series of articles. All school districts will have to face the issue at some point. Perhaps I can clarify the debate.

Implementing Act 50 is optional to the school board, as is the appointment of a TSC. If the TSC is appointed it offers a non-binding recommendation to the board. If the TSC is against Act 50, that can be the end of the question for at least two years. The board can accept Act 50 on its own or the TSC's recommendation. Then the board must place a referendum on the ballot in the next municipal election. Passing, it will go into effect the next fiscal year. The law is specific about the wording of the referendum, offering this example:

"Do you favor the imposition of an earned income and net profits tax of ___% (1.0%, 1.25%, or 1.5%) to replace ___ (names of local taxes to be repealed), reduce property taxes by ___% by means of the homestead exclusion, and provide for a one-time revenue increase of ___% over the preceding fiscal year?"

This is referred to as the "Front-end Referendum". If voters approve, then a new earned income/net profits (EI/NP) tax of 1.0%, 1.25%, or 1.5% is levied. That money must be used in the following order. First, to replace all nuisance "Act 511" taxes including the existing EI/NP tax, except those listed in the statute. Second, to allow for a one-time revenue increase up to the last year's Statewide Average Weekly Wage (SAWW); a state generated number used for workman's compensation calculations, which was 3.51% last year. Third, to reduce property taxes in this order: the homestead exemption (which is a fixed dollar amount

not more than 50% of the median assessed value of all homesteads in the school district), then a millage reduction. This order must be followed the initial year even if the money from the new EI/NP tax runs out before you get to a millage reduction.

This leads to the "Back-end Referendum." If the district accepts the new tax system it may not raise property tax rates above the SAWW of the preceding year without voter approval. The referendum must be held at the primary election immediately preceding the fiscal year in which the property taxes are to be raised.

"Voter Initiative" refers to the ability of voters to petition to force the appointment of a TSC if the school board doesn't place a referendum on the ballot within two years after the passage of Act 50. Signatures by 2% of the voters for governor in the last election are needed to qualify. Then if the board fails to accept the positive recommendation of the TSC, the voters may petition to place the referendum on the ballot. Signatures by 5% of the voters for governor in the last election are needed. These petitions are subject to the restrictions in the statute.

This is by no means a complete explanation of Act 50. As East Penn follows the roadmap of Act 50, I will report our progress to you. All questions and comments are welcome and may focus my future comments.

About Sandy Rhodes:
 • Served on the Lake-Lehman School Board
 • Served on various committees at L-L
 • Served on the Lehman Twp. Zoning Hearing Board
 • Served on the Back Mt. Regional Land Trust board
 • Served on the East Penn Tax Advisory Committee
 • Serving on the East Penn Tax Study Commission
 You can reach Sandy Rhodes at sfr111@enter.net



POST PHOTO/CHARLOTTE BARTIZEK

Cub Scouts visit the Post

Cub Scouts from Den 2, Pack 232 recently visited the office of The Dallas Post to complete an achievement. They learned how the newspaper is produced each week, and learned about the computer technology used at the paper. In photo, from left, foreground; Ryan Regan, Ben Gardner. Background; Kevin Rose, Matthew Ruch, Carl Bartizek. Post publisher Ron Bartizek showed them a computer.

Library news



Nancy Kozemchak

The Back Mountain Memorial Library circulated 8,039 books during the month of February: adult fiction 2,206; juvenile fiction 2,519; young adult fiction 45; adult non-fiction 1,945; juvenile non-fiction 1,323. Reference questions answered 56; Book Club books circulated 186. Interlibrary loan transactions 60. CDs 57; Audios 518; and Videos 445. New books added to the collection: adult 151, juvenile 98, books withdrawn, adult 12, juvenile 141. New borrowers, adult 29, juvenile 28, re-registrations, adult 76, juvenile 80. Total active borrowers

Library was busy in Feb.

as of February 28, 1999 = 11,689.

On Thursday, Feb. 28, the Dallas Rotary Club presented the library with the final payment on their children's wing pledge.

The library has scheduled a Monday evening discussion group. The discussion leader will be Pat Hinchey. The first meeting will be held on March 22 to select books. This program is sponsored by a grant from the Maslow Family Foundation. There is a limit of 20 participants. Call the library for info.

The new assistant in the children's room, Mary Daley has been familiarizing herself with the collection of materials and books, as well as the programs. They are now using special book labels to designate easy readers, Caldecott and Newberry winners.

Story hours are well attended with requests for future dates. Mrs. Rudolph attended a meeting at the Osterhout Library for fur-

ther planning concerning the Summer Reading Game.

The bookstore, situated in the lower level of the library, has announced they would be happy to receive some TV and audio tapes for donation. Many bookstore browsers have inquired about them. They may be brought to the library.

New memory books: "The Gardener's Iris Book" by William Shear was presented to the library by Kevin and Valerie Smith in memory of Ellen Young. It is an indispensable reference for gardeners, with all essentials explained.

"Cross Stitch Borders and Motifs" by Jana Hauschild Lindberg was presented by Irene S. Crawford in memory of Marion Young. The book offers the reader maximum versatility. The book contains over 60 ready-to-make project ideas.

MOVERS AND SHAKERS

Thomas M. Campbell, D.O., vice president of Medical Affairs, Wyoming Valley Health Care System, announces the appointment of **Mark E. Alden, M.D.**, as medical director of the Radiation Oncology department at Wilkes-Barre General Hospital.

Dr. Alden received his Bachelor of Arts degree from Pennsylvania State University, State College and also holds a Masters degree from the Academy of the New Church Theological School, Bryn Athyn, PA. He earned his Medical degree from Jefferson Medical College of the Thomas Jefferson University, Philadelphia. Dr. Alden completed his residency in the department of Radiation Oncology and Nuclear Medicine, followed by a fellowship in head

and neck oncology and brachytherapy at Thomas Jefferson University Hospital.

Before joining Wyoming Valley Health Care System, Dr. Alden was a radiation oncologist at both St. Mary Regional Cancer Center, Langhorne, PA and St. Francis Medical Center, Trenton, NJ. Dr. Alden formerly held the position of an assistant professor in the Department of Radiation Oncology and Nuclear Medicine at Thomas Jefferson University Hospital where he developed innovative intraoperative radiotherapy and led the head and neck radiotherapy services.

An accomplished researcher and author, Dr. Alden has published numerous articles on cancer treatment and has presented at a number of national and international conferences. In addition to his research interests, Dr. Alden has devoted considerable time to developing a compassionate approach to clinical care and cancer treatment.

Dr. Alden is board certified in Radiation Oncology and is a diplomat, National Board of Medical Examiners. He is a member of the American Society for Therapeutic Radiology and Oncology, the American College of Radiology and the American College of Radiation Oncology.

Dr. Alden lives with his wife, Kay and four children in Dallas.

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A: Only in The Dallas Post, the Back Mountain's newspaper since 1889.

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