

UNITED SCHOOL DISTRICT

SECTION: FINANCES

TITLE: TAX LEVY

ADOPTED: May 13, 2008

REVISED: December 14, 2010

<p>1. Authority SC 602, 603, 672, 673, 674, 676, 679, 680 53 P.S. Sec. 6901 et seq, 6926.301 et seq</p>	<p style="text-align: center;">605. TAX LEVY</p> <p>The Board shall annually determine and establish school district taxes that are authorized by law, within the limitations imposed by applicable laws. The Board shall provide the means to levy and collect such taxes.</p> <p><u>Exemption From Paying Per Capita, Occupational Privilege Or Earned Income Tax</u></p> <p>Exoneration of school per capita, occupational privilege or earned income taxes will be considered only upon written application submitted by the taxpayer directly to the tax collector on printed forms provided by the district. These forms may be obtained from the tax collector. Each taxpayer who submits an application for exoneration of the tax will be notified by the tax collector of the Board’s decision concerning his/her application. The Board reserves the right to request applicants to appear before the Board, if necessary. Failure to submit the Board’s written application on or before December 31st in the taxable year will result with the charging of the taxpayer of those taxes. All blanks on the application form must be completed; if not, the request for exoneration will not be considered. Exoneration requests must be made each taxable year.</p> <p>Tax exoneration criteria:</p> <ol style="list-style-type: none"> 1. Income is less than \$5,000. 2. The school Business Office may accept applications for exoneration from persons whose income exceeds slightly the amount stipulated and have severe physical disabilities or other extenuating circumstances.
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References:

School Code – 24 P.S. Sec. 602, 603, 672, 672.1, 672.2, 673, 674, 676, 679, 680

Local Tax Enabling Law – 53 P.S. Sec. 6901 et seq.

Taxpayer Relief Act – 53 P.S. Sec. 6926.301 et seq.