

SECTION: FINANCES

TITLE: TAX LEVY

ADOPTED: November 9, 1995

REVISED: November 11, 2010

Palmyra Area School District

<p>1. Authority SC 602, 672, 679</p> <p>SC 603, 672, 673 679, 680 Act 511 of 1965</p>	<p style="text-align: center;">605. TAX LEVY</p> <p>The Board of School Directors shall annually determine and establish local real estate and per capita taxes as authorized by the School Code and other taxes as authorized by Act 511. It shall provide the means to assess and collect such taxes.</p> <p>The tax shall be levied as a real estate tax, per capita tax, earned income tax, Act 511 per capita tax, and property transfer tax.</p> <p>In establishing tax levies, the Board shall review the assessment and valuation practices of local tax collecting agencies, the county assessment office and the State Tax Equalization Board.</p> <p>Appeals arising from these practices shall be determined by Board action.</p> <p><u>Per Capita Exoneration/Abatement</u></p> <p>Individuals with an income of \$10,000.00 or less per year are exempt from payment of the Per Capita Tax.</p> <p>Individuals who have yet to reach eighteen (18) years of age or who have reached sixty-five (65) years of age by July 1 of the subject tax year are exempt from payment of the Per Capita Tax.</p> <p>Individuals residing in a skilled nursing care center are exempt from payment of the Per Capita Tax.</p> <p>Individuals who move out of the School District prior to July 1 of the subject tax year are exempt from payment of the Per Capita Tax.</p>
---	---

Individuals deceased prior to July 1 of the subject tax year are exempt from payment of the Per Capita Tax.

Individuals who are active duty military personnel during the subject tax year are exempt from payment of the Per Capita Tax.

Individuals who are permanently disabled are exempt from payment of the Per Capita Tax.

Individuals who are members of the clergy are exempt from payment of the Per Capita Tax.

With the exception of residents age 65 or older, each person requesting exemption under any of the above provisions shall file for exemption each year. No exception shall continue automatically from year to year.

Application forms can be obtained from the Tax Collector of the applicable municipality and should be completed and returned to the tax collector.

Applications will be submitted by the tax collectors to the business administrator of the Palmyra Area School District who will act on them.

A report of actions taken on such applications will be presented to the Palmyra Area School Board at appropriate times.

Tax collections will be exonerated from the collection of per capita taxes for persons so exempted.