

BOYERTOWN AREA SCHOOL DISTRICT
PER CAPITA EXONERATION QUALIFICATIONS
Adopted by the Boyertown Area School District Board of Directors

INFORMATION

Each fiscal year the District levies a Per Capita Tax that is mailed to all taxpayers within the District on or about July 1st. The amount of the tax bill is normally \$15, with \$10 going to the School District and \$5 going to the municipality in which the taxpayer resides.

When District residents meet certain qualifying criteria they may be granted exoneration from per capita tax with the School Board of Directors authorization.

Qualifications for exoneration of the per capita tax are as follows:

- Commonwealth of Pennsylvania Pharmaceutical Assistance Contract for the Elderly Act (PACE) guidelines.

or

- If the PACE guidelines are not met, section 679 of the School Code is considered. Section 679 sets forth an income of less than \$5,000 for per capita tax exoneration.

or

- Consideration given to those whose medical care costs equal or exceeds their income and to those who have a medical difficulty of a permanent nature.

or

- Residents, 18 or older, that are full time students.

Exoneration forms are available at the offices of each municipalities elected tax collector or on the School District website. Forms must be completed and submitted to the respective tax collector by October 1st.