

**BOYERTOWN AREA SCHOOL DISTRICT
PER CAPITA EXONERATION QUALIFICATIONS
Adopted by the Board of School Directors**

Each fiscal year the School District levies a Per Capita Tax and a tax bill is mailed on or about July 1st to residents over 18 years of age who reside within the School District. The School District does a second tax bill mailing on or about December 1st for residents who did not receive a tax bill in July. The amount of the tax bill is normally \$15.00 with \$10.00 going to the School District and \$5.00 going to the municipality in which the resident resides.

When District residents meet certain qualifying criteria they may be granted exoneration from the 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.*

The **PER CAPITA TAX EXONERATION FORM** is available at the tax collector's office of each municipality or on the School District website. **Forms must be completed and submitted to the respective tax collector within five months of tax bill issue date.**

Tax collector contact information is provided on the per capita tax bill.

To access the exoneration form on the School District website:

www.boyertownasd.org

Home Page comes up

Go to Departments Tab

Click on Business and Finance

Click on Tax Information

Click on Per Capita Exoneration Form