

SECTION: FINANCES

TITLE: TAX EXONERATIONS

ADOPTED: September 21, 2006

REVISED:

# EASTON AREA SCHOOL DISTRICT

<p>1. Purpose 72 P.S. 5511.37</p> <p>2. Definitions SC 671</p> <p>3. Guidelines</p>	<p style="text-align: center;">606.1. TAX EXONERATIONS</p> <p>The purpose of this policy is to establish the manner in which exonerations will be determined by the Board.</p> <p><b>Tax Year</b> – The tax year for purposes of this policy is the fiscal year beginning July 1 and ending the following June 30.</p> <p><b>Taxable</b> – Any resident who attains the age of eighteen (18) on or before the first day of the tax year.</p> <p><b>Resident</b> – The term resident for purposes of this policy shall apply to anyone whose residence or domicile is in the district. Residence or domicile, synonymous terms for these purposes, is defined as the fixed, permanent, final home to which one always intends to return.</p> <p><u>Persons Subject To Exoneration</u></p> <p><i>Military Personnel</i> – A person does not acquire a resident status in the district if s/he is here solely by virtue of military orders and, therefore, as a general rule, military personnel are subject to exoneration. However, a military person may be deemed a legal taxable resident of the district if s/he establishes the district as his/her domicile. Nonmilitary spouses of military personnel, however, may be subject to tax.</p> <p><i>Partial-Year Residents</i> – Residents who, in their first year of residency present proof of payment of taxes based upon residency elsewhere to the Board Secretary or designee, shall be subject to exoneration. Residents who move out of the district during the tax year shall be liable for full payment of taxes.</p> <p><i>Death During the Tax Year</i> – The surviving spouse, relatives and/or estate of any taxable resident who dies during the tax year shall be subject to exoneration of any unpaid taxes of the deceased.</p>
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*Financial Inability to Pay* – Age, income, health, and physical impairment shall be considered in determining financial inability to pay.

Responsibility Of Relatives

All requests for exoneration on the basis of financial inability to pay shall be evaluated on the basis of the taxable resident's circumstances only, and the ability of his/her children or other relatives to pay shall not be a factor.

Proof Of Payment Elsewhere

Taxable residents who submit proof of payment elsewhere can be subject to exoneration only in the first taxable year in which they become taxable residents.

Deferment

The Board shall establish a benchmark for aged and indigent persons to determine eligibility for deferment. Even if the annual income is less than the amounts set by the Board, deferment will not be granted unless the applicant is indigent and aged, or indigent and handicapped/disabled. Therefore, applications for deferment made by residents of the district who are not indigent and aged or handicapped/disabled will not be granted.

Uncollectibility

A tax collector seeking exoneration of taxes on grounds of uncollectibility shall be required to sign an oath swearing that s/he has issued wage attachments to the employers involved and has exercised all other explicit and implied powers of his/her office in an effort to collect the taxes in question.

Movement Within The District

Tax collectors shall be responsible for ascertaining that taxable residents have been added to the duplicate of the municipal subdivision to which they have moved, prior to requesting exoneration, to assure that taxable residents of the district are on the tax rolls of one (1) municipal subdivision.

Movement To Unknown Address

Tax collectors shall be responsible for using every means at their disposal to determine the new resident district of, and pursue collection of taxes from, persons who have moved out of the district during the tax year. Further, tax

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collectors shall be responsible for retaining all tangible evidence to document their efforts and shall be required to make recommendations for further action to the Board Secretary or designee.