

# NORTHERN LEBANON SCHOOL DISTRICT

SECTION: FINANCES

TITLE: TAX LEVY

ADOPTED: May 12, 1987

REVISED: November 10, 1998

<p>1. Authority SC 602, 672, 679, 680</p> <p>53 P.S. 6901 et seq.</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 Act 511. It shall provide the means to assess and collect such taxes.</p> <p>All school taxes shall be levied and assessed by the Board of School Directors, therein, during the month of February, March, April, May or June each year, for the ensuing fiscal year.</p> <p>The Board is authorized and directed to levy annually, a tax on each dollar of the total assessment of all property assessed and certified for taxation therein.</p> <p><u>Specific Taxes, Act 511 of 1965</u></p> <p>The Board may, in its discretion, by ordinance or resolution, levy, assess and collect or provide for levying assessment and collection of such taxes as it shall determine on persons, transactions, occupations, privileges, subjects and personal property within the limits of the political subdivision, and upon the transfer of real property, or of any interest in real property, situated within the political subdivision, regardless of where the instruments making the transfers are made, executed or delivered or where the actual settlements on such transfer take place.</p> <p>The transferee shall remain liable for any unpaid realty transfer taxes imposed by "The Local Tax Enabling Act," Act 511 of 1965.</p> <p>The school district may levy any of the following, but such taxes levied under the provisions of Act 511 shall not exceed the rates specified as listed below:</p> <ol style="list-style-type: none"> <li>1. Per capita, poll or other similar head taxes, ten dollars (\$10).</li> <li>2. One (1) mill on each dollar of whole volume of business transacted by wholesale dealers in goods, wares and merchandise. One and one-half (1-1/2) mills on retail dealers in goods, wares and merchandise and by proprietors of restaurants</li> </ol>
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<p>Act 77 of 1986</p>	<p>or other places where food, drink and refreshments are served. No such tax shall be levied on goods, wares and merchandise, on business transacted by dealers taken as a trade-in or as part payment for other goods, wares or merchandise.</p> <ol style="list-style-type: none"><li>3. One percent (1%) on retail sales involving the transfer of title or possession of tangible personal property.</li><li>4. One percent (1%) on the transfer of real estate or interest in real estate.</li><li>5. Ten percent (10%) on admissions to places of amusement, athletic events and the like.</li><li>6. Ten dollars (\$10) flat rate occupation taxes not using a millage percentage as a basis.</li><li>7. Ten dollars (\$10) occupational privilege taxes.</li></ol> <p>At any time a school district and a political subdivision shall impose any one of the above taxes at the same time the rate levied shall be one-half (1/2) of the rate, as above limited from the day such duplication becomes effective.</p> <p><u>Guidelines For Granting Abatement From Per Capita Taxes For Reasons of Indigence</u></p> <ol style="list-style-type: none"><li>1. Income poverty level shall be \$5,000 per year for the head of household.</li><li>2. Income poverty level shall be increased for each family member as follows:<ol style="list-style-type: none"><li>a. Spouse an amount equal to 1. above.</li><li>b. Dependent children current year federal income tax personal exemption amount for first child, federal tax personal exemption amount less \$100 for second child, federal tax personal exemption amount less \$200 for third child, and so on with the amount for each additional child being \$100 less than the one preceding it. Amounts of less than zero are disregarded.</li></ol></li><li>3. Income from all sources within the immediate family shall be considered in determining total income received. This including wages, salaries, pension, retirement benefits, Social Security benefits, dividends, interest, rental income and all other income which may be used to support the applicant and his/her dependents.</li></ol>
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<p>School Code 511, 602, 603, 672 673, 674, 694, 3007</p> <p>Act 511 of 1965</p> <p>53 P.S. 6901 et seq.</p>	<p>The above criteria are to be used as guidelines only. Only pertinent factors such as abnormally high medical expenses and severe physical and mental handicaps shall be considered in making a final determination. Each case shall be evaluated on its own merit.</p> <p>As a general rule, once an elderly or permanently disabled applicant has been granted abatement for reasons of indigence, s/he will be carried in that status in succeeding years without further need for application. A college student, temporarily disabled person or any other person whose indigent status is considered to be temporary must file a new application for each tax year s/he wishes to claim abatement. Any and all cases are subject to annual review by the Board of School Directors. Abatement will be terminated and the applicant returned to taxable status whenever the conditions on which abatement was based cease to exist.</p> <p>Any taxpayer requesting abatement from payment of per capita taxes shall complete an application form which shall be available in the office of the local tax collector. The completed request shall be submitted to the local tax collector. The local tax collector shall sign the application and forward it to the district's Director of Business Affairs.</p> <p>The Director of Business Affairs reviews the application for completeness and to determine whether or not the applicant is eligible for consideration under these guidelines. If the applicant is eligible, the Director of Business Affairs presents the application to the Board of School Directors for its approval or disapproval. If the applicant is not eligible or if the Board disapproves the application, the application is returned to the applicant by letter explaining the reasons for its rejection. The local tax collector is notified of all actions taken on applications for abatement.</p> <p>An exception to the filing of forms may be made if the taxes are collected by the Lebanon County Earned Income Tax Bureau since the Bureau has access to the actual tax returns of the taxpayer and can verify the financial status and military status through said tax returns.</p> <p>Forms are available by the Board of School Directors for use in applying for abatement of school per capita taxes. (See Attachments)</p>
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NORTHERN LEBANON SCHOOL DISTRICT  
Fredericksburg, Pennsylvania 17026

APPLICATION FOR ABATEMENT – SCHOOL PER CAPITA TAX Tax Year \_\_\_\_\_

INSTRUCTIONS – Answer all questions fully and correctly. If application is made by a married couple, both names must appear and application must be signed by both persons.

1. Applicant's full name \_\_\_\_\_ Date of Birth \_\_\_\_\_

Spouse's full name \_\_\_\_\_ Date of Birth \_\_\_\_\_  
Township or

2. Mailing Address \_\_\_\_\_ Borough \_\_\_\_\_

3. Status: \_\_\_\_\_ Single \_\_\_\_\_ Married \_\_\_\_\_ Widow \_\_\_\_\_ Widower

4. How many children 18 years of age or younger reside in your household? \_\_\_\_\_

5. Are any of your children living at home employees? \_\_\_\_\_ Yes \_\_\_\_\_ No

6. Name and address of your employer, and your spouse's employer, if employed: \_\_\_\_\_  
\_\_\_\_\_

7. Do you have any rental income from your home or other property? \_\_\_\_\_ Yes \_\_\_\_\_ No  
If yes, total monthly rental received from all properties is \$ \_\_\_\_\_

8. Monthly Income – Show total income of both applicant and spouse, even if only one is applying for abatement.

Wages, salaries, commissions, etc.....  
Social Security benefits.....  
Unemployment Compensation.....  
Retirement, pension or annuities.....  
Public Assistance benefits.....  
Alimony, support.....  
Dividends, interest.....  
Rental income (Item #7 above).....  
Other Income (Specify type and amount).....

TOTAL MONTHLY INCOME \_\_\_\_\_

9. Are you dependent on another person for support? \_\_\_\_\_ Yes \_\_\_\_\_ No. If yes, please  
furnish name and address of person supporting you \_\_\_\_\_  
\_\_\_\_\_

10. Remarks: \_\_\_\_\_

I/we \_\_\_\_\_ do hereby swear or affirm that the statements shown above are true and correct to the best of my/our knowledge and belief.

Date \_\_\_\_\_ Signature \_\_\_\_\_

Date \_\_\_\_\_ Signature \_\_\_\_\_

INSTRUCTIONS FOR FILING APPLICATION FOR PER CAPITAL TAX ABATEMENT

If you are eligible for abatement under the guidelines shown below, complete this application form and give it to your local tax collector. The local collector will sign the application and forward it to the school where it will be presented to the Board of School Directors for their approval or disapproval. If the Board approves your application, the school will notify your local tax collector who in turn will cancel your per capita tax billing. If the Board does not approve your application, you will be notified in writing by the school business office. You should then contact your local collector to make arrangements for payment of your tax.

Beginning with the tax year 1983, the following guidelines will apply:

Your income for the tax year  
may not exceed

If you are:

A single, separated, widowed or divorced adult.....	\$5,000
A single, separated, widowed or divorced adult with one dependent child.....	\$6,000
A single, separated, widowed or divorced adult with two dependent children .....	\$6,900
A single, separated, widowed or divorced adult with three dependent children .....	\$7,700
A single, separated, widowed or divorced adult with four dependent children.....	\$8,400
A single, separated, widowed or divorced adult with five dependent children .....	\$9,000
A single, separated, widowed or divorced adult with six dependent children.....	\$9,500
A husband and wife, both living.....	\$10,000
A husband and wife with one dependent child.....	\$11,000
A husband and wife with two dependent children .....	\$11,900
A husband and wife with three dependent children.....	\$12,700
A husband and wife with four dependent children.....	\$13,400
A husband and wife with five dependent children .....	\$14,000
A husband and wife with six dependent children.....	\$14,500

The school tax year begins on July 1 and ends the following June 30. Compute your total income for this period. Income from all sources must be reported, including wages, salaries, pensions, retirement benefits, annuities, Social Security benefits, Unemployment Compensation, public assistance and other welfare benefits, alimony and other support payments, rental income, dividends, interest and all other income which may be used to support the applicant and his/her dependents.

The above criteria are to be used as guidelines only. Other pertinent factors such as abnormally high medical expenses and severe physical and mental handicap shall be considered in making a final determination. Each case shall be evaluated on its own merit.

As a general rule, once an elderly or permanently disabled applicant has been granted abatement for reasons of indigence, he or she will be carried in that status in succeeding years without further need for application. A college student, temporarily disabled person or any other person whose indigent status is considered to be temporary must file a new application for each tax year he or she wishes to claim abatement. Any and all cases are subject to annual review by the Board of School Directors. Abatement will be terminated and the applicant returned to taxable status whenever the conditions on which abatement was based cease to exist.