

Wilson Area School District

Per Capita Taxes  
Exoneration/Exemption

The Wilson Area School District, to assure a proper and efficient collection of per capita taxes, and to provide an efficient procedure for maintaining accurate tax rolls and an equitable method to exonerate tax collectors and exempt taxpayers, has established the following policy and procedures:

1. The tax collectors of the Wilson Area School District shall present to the Board of School Directors of the Wilson Area School District a request for them to be exonerated from the collection of taxes from certain individuals and to give the reason therefore.
2. The administration shall prepare an application for use by residents to request exemption from the payment of per capita taxes. The resident shall complete the application and submit the form to the tax collector. The tax collector shall submit the completed applications to the Board of School Directors of the Wilson Area School District and include those individuals on their requests for exoneration.
3. All request for exoneration received from the tax collectors shall be acted upon by the Board of School Directors of the Wilson Area School District based upon the available information.
4. The administration is directed to maintain the per capita tax rolls using various sources of information available to them, including but not limited to moving permits, death records, registration of voting records, tenant lists, earned income tax records, school records and if necessary, personal canvassing
5. The business manager shall present to the Board of School Directors his recommendation as to the appointment of a delinquent tax collector for the Wilson Area School District.

**WILSON AREA SCHOOL DISTRICT**  
**Application for Exemption – Per Capita and Residence Tax**

Name \_\_\_\_\_ Address \_\_\_\_\_

Borough, Township \_\_\_\_\_ Phone No. \_\_\_\_\_

Date of Birth \_\_\_\_\_ Marital Status \_\_\_\_\_

I wish to be exempt from paying per capita & residence taxes for the following reasons:

- A. I am 100% disabled according to Social Security criteria  
**Must attach a copy of claim approval letter**
- B. My total income is less than \$10,000.00  
(\$20,000.00 including spouse)
- C. Other reason – List your reason on the back of this form  
(The School Board Tax Committee will determine exemption on a case-by-case basis.)

If box A or B is checked (only) - please complete the following section:

List your monthly income: (Please include all income)

Wages	\$ _____
Social Security Benefits	\$ _____
Unemployment Compensation	\$ _____
Annuity/Retire Benefits (other sources)	\$ _____
Pension or Compensation (VA, Service Retire, etc)	\$ _____
Dividends and Interest (Stocks, Bonds, Savings)	\$ _____
Rental Income	\$ _____
Other (Specify)	\$ _____
<b>TOTAL INCOME</b>	<b>\$ _____</b>

I declare, under the penalties of perjury that this information, to the best of my knowledge and beliefs, represents true and complete answers.

Signature \_\_\_\_\_

Date \_\_\_\_\_

Tax Collector Comments:

**WILSON AREA SCHOOL DISTRICT  
PER CAPITA EXONERATION CODES**

<b><u>CODE</u></b>	<b><u>EXONERATION DESCRIPTION</u></b>
1	Paid in another taxing district
2	Double Assessment
3	Moved
4	Deceased
5	Minor (under 18)
6	In Penal/Correctional Institution
7	U.S. Military Service
8	To be turned over to Delinquent Collector
9	Exempted by School Board