

IMPORTANT TAX INFORMATION

In accordance with the Palmerton Area School District tax collection policy, the tax collector must deposit school district tax payments into a school district interest bearing account. This allows the school district to start earning interest immediately on tax payments. Because the tax collector utilizes a school district bank account, **TAXPAYERS WILL NEED TO MAKE THE PAYMENT OF SCHOOL DISTRICT TAXES SEPARATE FROM THEIR COUNTY, BOROUGH, OR TOWNSHIP TAXES.** The tax collector will not be able to properly deposit tax payments if one check is used to pay all local taxes (i.e. school district, county, borough, or township). School district tax payments are still payable to the tax collector.

The tax bills will be mailed to the taxpayer of record. Therefore, it is the taxpayer's responsibility to forward tax bills to the appropriate party if necessary (i.e., mortgage company or new property owner). Address changes should be communicated to both the tax collector and the County Assessment Office.

The tax collector may return tax payment(s) for the following reasons:

- It was combined with county, borough, or township taxes.
- A copy of the tax bill is not included with the payment.
- The payment amount is other than the full amount due relative to the collection period when payment is received by the tax collector.
- Personal or business checks used for payment of taxes and penalty after December 15, 2023.
- Checks written in **RED INK.**

If the tax collector has to return a tax payment, resulting in a taxpayer's taxes going into a new collection period, the taxpayer will be responsible to pay the higher tax amount.

PER CAPITA TAX EXONERATION

Individuals applying for exoneration of their per capita tax must comply with the following:

- **Properly complete the school district per capita tax exoneration form (only school district forms will be accepted). These forms are available from your tax collector.**
- **The application must be notarized.**
- **The application must be received by the tax collector by December 1, 2023.**
- **A NEW APPLICATION MUST BE FILED EACH TAX YEAR**

When applying for exoneration due to low income, any individual's income from ALL sources must be less than \$5,000 annually, and joint income must be less than \$10,000 annually, based on the prior calendar year income.

Residents who move into the school district during the tax year may be exonerated for the per capita tax for that year by presenting proof of payment of per capita tax elsewhere to their tax collector. Residents who move out of the school district during the tax year remain liable for full payment of all school district taxes for which they were billed for the tax year they moved out.

Individuals who are not residents of the Palmerton Area School District are required to present documentation as verification of residency elsewhere. Acceptable documents include a validated moving permit, per capita tax bill from another school district, or a validated driver's license.

REMINDER

Please remember to indicate if you have a change of address and submit it with your payment of school district taxes.

LAST DAY TO PAY TAXES IS DECEMBER 31, 2023