

CANTON AREA SCHOOL DISTRICT
REQUEST FOR EXEMPTION OF PER CAPITA AND/OR OCCUPATION TAXES
FOR TAX YEAR _____
DUE BY SEPTEMBER 30

FILL OUT AND RETURN TO THE SCHOOL BUSINESS OFFICE AT 509 E. MAIN ST. CANTON, PA. 17724

The school district has a policy that allows a taxed person to be excused from payment of the per capita and or occupation taxes if they meet approved guidelines. References to Board approved policies are printed on the reverse side of this sheet. The School Board will act upon each request at it's next meeting. The exemption of payment is for the current year only. You will be notified of board action.

DIRECTIONS (see back for policy references)

Per Capita Exemption: Fill out Sections A and B, sign form, return to Canton Area School District.
Occupation Exemption: Fill out Sections A and C, sign form, return to Canton Area School District.

SECTION A: NAME: _____ SPOUSE: _____
 ADDRESS: _____ ZIP: _____
 HOME PHONE: _____ WORK PHONE: _____
 RESIDENT OF: Canton Borough Canton Twp LeRoy Twp McIntyre Twp McNett Twp Union Twp

SECTION B: Per Capita Exemption Request. Check one (proof may be required):
 _____ Student – Where: _____ Must attach proof of full-time status.
 _____ Military – Branch: _____ Date to be discharged: _____
 _____ Disabled Veteran. Must attach certification from Veteran's Affairs or County Assessment office.
 _____ Extenuating Circumstance (must attach detailed explanation)

SECTION C: Occupation Tax Exemption Request. Check One (proof may be required):
 _____ Student – Where: _____ Must attach proof of full-time status.
 _____ Military – Branch: _____ Date to be discharged: _____
 _____ Disabled Veteran. Must attach certification from Veteran's Affairs or County Assessment office.
 _____ Extenuating Circumstance (must attach detailed explanation)
 _____ Low Income. List your income from all sources below. Use net income from business operations. Do not include your spouse's share here. This is an individual request. Use your share of joint income/net profit.

	Income (attach proof)	Source
1.	_____	_____
2.	_____	_____
3.	_____	_____
4.	_____	_____
5.	_____	_____
		Total Income
Minus	_____	Unreimbursed Medical Expenses (attach proof)
	_____	Total Income (must be less than \$5,000)

 Signature of Tax Payer – Only One Person Per Form _____
 Date

BOARD MEETING DATE ACTED UPON: _____ ACTION: Approve/Disapprove

GENERAL:

A person whose income from all sources is less than \$5,000 the previous federal tax year shall be exempt from paying the assessed occupation tax under the following guidelines:

Application exemption of Occupation Assessment and/or Per Capita tax must be made upon the school's "Request for Exemption" form. Application forms are available in the school business office.

The date of signature on the form shall be used in determining the tax discounts or penalties due if request is denied. The taxpayer can pay the bill in advance of the board's action to avoid possible penalties or to take advantage of discounts. If the board's action is favorable, the money will be refunded to the taxpayer.

The School Board shall act upon any outstanding exemption requests at each regular monthly meeting.

Exemption or denial by the Board is for the current tax year only.

Gross Income listed on the tax exemption form may be reduced by medical bills or other hardship expenses incurred in the relevant income tax year if they are not reimbursed by other sources such as insurance. Proof must be attached to the exemption form.

OCCUPATION ASSESSMENT TAX EXEMPTION Exemption will be granted for this tax to:

- Active military duty as of July 1 of current school tax year.
- Disabled Veterans.
- All high school students.
- All college students taking at least 12 credits the spring semester prior to July 1. Proof of credits taken must be provided.
- Retirees, homemakers, and disabled persons may be exempt from the Occupation Assessment Tax, provided that they are not engaging in an income-producing occupation.
- Exemption may be granted to a taxpayer experiencing extenuating circumstances in the current tax year or previous tax year if recommended to the school board by the superintendent. The taxpayer must detail the circumstances in writing and offer proof to the superintendent in the exemption request.

PER CAPITA EXEMPTION Exemption will be granted for this tax to:

- Active military duty as of July 1 of current school tax year.
- Disabled Veterans.
- All high school students.
- All college students taking at least 12 credits the spring semester prior to July 1. Proof of credits taken must be provided.
- Exemption may be granted to a taxpayer experiencing extenuating circumstances in the current tax year or previous tax year if recommended to the school board by the superintendent. The taxpayer must detail the circumstances in writing and offer proof to the superintendent in the exemption request.

No exemption is effective unless approved by the Board at one of their meetings. The tax collector must be shown proof of exemption requested if asked to do so. The tax collector shall list the exemption request and reason on their monthly exoneration request form.