

Information about Per Capita Taxes

Per capita tax is a residential tax levied by a taxing authority to everyone over the age of 17 years living in their jurisdiction.

The school district as well as the township or borough in which you reside may levy a per capita tax. Both taxes are due each year and are not duplications. The tax is due if you are a resident for any part of the billing cycle. Per capita taxes are not prorated.

Per capita tax has nothing to do with property ownership or school attendance. It is a completely separate tax from earned income tax and occupational privilege tax.

The billing cycle runs with the calendar year for township or borough per capita taxes. You should receive the bill sometime around the end of January.

The billing cycle for school districts is fiscal beginning on July 1st and running through June 30th. You should receive your school district per capita tax bill sometime around the end of July. Please keep in mind that if you are a new resident your billing cycle may differ from these dates for the first year.

Per capita tax is due just once in any billing cycle. You will need to supply proof of payment to your new collector upon receipt of the tax notice. Please remember that in most areas two per capita taxes are due each year, one to your school district and one to your borough or township.

The word "occupation" appearing on your tax notice means that the taxing authority is listing you as having an occupation. Exonerations may be granted in instances of low income, disability, etc. Questions about exonerations should be directed to the original collector of the tax. Please remember that exonerations forms need to be filled out and sent to your local elected tax collector each year.

Some school districts levy the per capita tax based on occupation assessment. This means that everyone employed in the same type of job pays the tax at the same rate. If you question the rate at which you are assessed you need to contact either your local elected tax collector or your school district tax office.

Mortgage companies do not include per capita taxes in

escrow accounts. Because per capita taxes are not attached to the property in any way the mortgage company is not responsible for paying your per capita tax. If you have forwarded your per capita tax bills to your mortgage company in error you need to contact your local elected tax collector for replacements.

If there are errors on the original bill that you receive from your local tax collector, such as misspellings or duplications, you need to contact the collector to ensure that the corrections are made. If you are no longer a resident of a taxing authority you may want to contact the local collector to ensure that you are removed from the per capita tax rolls.

Any questions about delinquent per capita tax notices received from this office should be directed to the Tax Collection Services department of the York Area Earned Income Tax Bureau at (717)854-8084 week days from 8:00 am to 4:00 pm.