

# Pennsbury School District

## School Board Policy

Effective Date	Supersedes Index No.	Index No.
10/21/10	New	606.2

**Title:** Tax Waiver Requests

**Purpose:** This policy sets forth the School Board's position on real estate tax waiver requests.

**Policy:** All taxpayers should be on notice of the legal obligation to pay School District real estate taxes. All School District tax bills are sent annually in early July and are due on or about November 1<sup>st</sup> without penalty. The School Board annually receives many requests for forgiveness of School District taxes, and interest and penalties associated with their taxes. The School Board will not typically consider requests for waiver or forgiveness of School District-levied property taxes, including but not limited to penalties and interest on taxes, except when recommended by the Administration pursuant to the criteria set forth below.

### Residential Property Taxpayers

The School Board will not consider requests for waiver or forgiveness of real estate taxes, including interest and penalties, by residential property taxpayers. The School Board authorizes the administration to respond accordingly to taxpayers on their behalf.

### Industrial and Commercial Property Taxpayers

The School Board will not consider requests for waiver or forgiveness of real estate taxes, including interest and penalties, by industrial and commercial property taxpayers. The School Board authorizes the administration to respond accordingly to taxpayers on their behalf.

### Government Entities

The School Board acknowledges that inter-governmental cooperation furthers the goals and interests of the School District and promotes greater efficiency and use of scarce public resources. The School Board

recognizes that the School District benefits from services provided by other governmental entities for which the School District makes no payment. As such, the School Board reserves the right to waive property taxes for real property owned by a local agency as that term is defined in 42 Pa.C.S. § 8501 in cases where the local agency contributes valuable services and/or resources to the School District at no cost. The School Board authorizes the administration to review all requests for waiver of property taxes by local agencies to determine whether they satisfy the criteria for consideration of a tax waiver as set forth in this policy and to report back to the School Board.

Non-Profit Entities

The waiver of property taxes by non-profit entities must be pursued through the Board of Assessment Appeals. The School Board authorizes the administration to respond accordingly to taxpayers on their behalf.

**Responsible  
Administrator:** Business Administrator