

COMMODORE PERRY SCHOOL DISTRICT

SECTION: FINANCES

TITLE: EXONERATION FROM
PER CAPITA TAXES

ADOPTED: April 18, 2006

REVISED:

606.1. EXONERATION FROM PER CAPITA TAXES	
1. Purpose	The Board recognizes that the payment of per capita taxes may prove to be a hardship on certain individuals or families.
2. Definition	Income shall be defined as gross income from all sources.
3. Authority	<p>It shall be the policy of the Board that certain individuals or families; i.e., the elderly, retired, physically and mentally incapacitated, and financially deprived, who meet the following criteria may be exonerated from the payment of the district's per capita taxes: any single person with an income of less than \$5,000 per year or a family with a total income of less than \$10,000 per year.</p> <p>Any person or family requested such an exoneration must submit to the Board a properly notarized request for exoneration through their local tax collector for Board approval.</p> <p>In addition, any individual on active duty with the armed services may be exonerated.</p>
4. Delegation of Responsibility	<p>It shall be the responsibility of the Business Manager/Board Secretary to develop, print, and supply to the local tax collector the proper forms.</p> <p>The local tax collectors shall be responsible to develop procedures to ensure that a properly completed and notarized form approved by the tax collector is submitted by each individual or family requesting an exoneration of their per capita tax.</p> <p>The Business Manager/Board Secretary shall develop procedures for the implementation of this policy.</p>