

HOLLIDAYSBURG AREA SCHOOL DISTRICT TAX OFFICE

PER CAPITA TAX EXONERATION GUIDELINES EFFECTIVE JULY 1, 2001

1. A resident taxpayer who is 17 years of age or younger as of July 1 of the taxing year.
2. Active military service individuals residing elsewhere, but consider Hollidaysburg Area School District as their permanent residence. This does not include career personnel, commissioned officers or military people working at a base.
3. Nursing home residents who must turn over all sources of income to said nursing home, as a requirement for residence will be considered as having no income.
4. Total household income (receipts) from all sources will not exceed \$5,000 for individuals and \$10,000 for families. Medical expenses in excess of 10% of income may be excluded from income, provided it is verified.
5. An employed person who is a student and listed as a dependent of a parent/guardian on the parent/guardian's Federal 1040 and with income of \$2,500 or less.

Exonerations are granted on a yearly basis only under the above provisions and only when eligibility for exoneration has been proven.