

## HIGHSPIRE BOROUGH PERSONAL TAXES

The Capital Tax Collection Bureau collects the **delinquent** personal tax for Highspire Borough. Current collections are handled through the local collector.

Each year's initial personal tax bill is mailed in February to all identified taxpayers living in Highspire Borough. If a taxpayer is picked up on the Highspire Borough census after that time, they will receive a personal tax "additions" bill soon after they are added. Highspire Borough sends bills to all identified taxpayers at their last known address. The requirement to pay the tax, and pay it timely, does not hinge on whether a taxpayer receives the tax bill. Therefore, if you do not receive a personal tax bill in the month of February, please contact Highspire Borough or the local collector.

You are considered a taxable for the purpose of the Highspire Borough Personal Tax if you are a **Highspire Borough resident** and you are between the ages of **eighteen (18) and sixty-nine (69)** before January 1, and you have an occupation, for any part of the calendar tax year starting January 1 through December 31 for which the tax is levied.

You may be exonerated from the occupation tax if:

1. You have earned income of less than four thousand dollars (\$4,000.00) in the calendar year for which the tax is levied; or
2. You are a full-time student in an accredited institution of higher learning or vocational training a majority of the calendar year for which the tax is levied and have earned income of less than four thousand dollars (\$4,000.00); or
3. You attain the age of seventy (70) years by January 1 during the calendar year for which the tax is levied; or
4. You are a full-time member of the clergy.

Exoneration applications must be filed with the tax collector at the time of payment. Everyone in this category is responsible for payment of the \$5.00 per capita tax. Exoneration application forms may be obtained in the tax collector's office.

NOTE: ONLY INCOME GAINED FROM ACTUAL OCCUPATION MUST BE DECLARED FOR EXEMPTION PURPOSES. PENSIONS, SOCIAL SECURITY, DIVIDENDS, ETC NEED NOT BE CONSIDERED IN THE \$4,000.00 FIGURE.

**If you apply for exoneration, but due to a change in circumstances you later do not qualify for exoneration, it is your responsibility to pay the tax collector the amount due based on the date of your payment and keeping in schedule with the discount, face and penalty provisions as shown on your initial bill.**

If you have any questions concerning the delinquent Highspire Borough Occupational/Per Capita Tax please phone the Capital Tax Collection Bureau, Delinquent Department at (717) 234-3217. Our hours are Monday through Thursday 8:00 a.m. to 4:00 p.m., Friday 8:30 a.m. to 4:00 p.m.



