

Individual Taxpayers Per Capita Tax FAQ

1. What is the Per Capita Tax?

A Per Capita tax is a flat rate tax equally levied on all adult residents within a taxing district. It is not dependent upon employment.

2. Do I pay this tax if I rent?

Whether you rent or own, if you reside within a taxing district, you are liable to pay this tax to the district.

3. Is this tax withheld by my employer?

Normally, the Per Capita tax is NOT withheld by your employer.

4. How many Per Capita taxes do I have to pay?

Depending on the district you live in, the County, Township/Municipality and School District can each enact a Per Capita tax.

5. Can I apply for exoneration from this tax?

Exonerations from the Per Capita tax vary per each district. [Click here](#) to see if there is an exoneration form listed for your district.

6. What if I moved out before the tax bill was issued?

If you moved out prior to the issue of the tax bill, please return the bill to our office with documentation of your new residence (example: copy of driver's license, utility bill, tax notice) for the appropriate time period.

7. What if I did not get a bill or lost my bill?

You may contact us for a duplicate tax bill. Failure to receive your tax bill does not excuse or delay the payment or avoid penalty, interest or charge for such a delay.

8. How can I get a receipt?

Include a self addressed stamped envelope (SASE) with your payment or mail in separately with your request for a receipt in writing.