

Taxpayer Information

Real Estate Bill:

There are two types of taxes:

- **Current Taxes:** Taxes paid on or before December 31st of the current Tax Year
- **Delinquent Taxes:** Taxes paid after December 31st of the Tax Year

Who Do I Pay Taxes To?

Current Taxes are payable to your Municipality /City (elected or appointed) Tax Collector. Your tax collectors name, address, phone number and hours of collection appear on your tax bill.

Delinquent Taxes are payable to:

- County Taxes are payable to the Schuylkill County Tax Claim Office.
- School Taxes generally are payable to the Schuylkill County Tax Claim Office, however a few school districts send their delinquent taxes to a Third Party Collection Agency— either the Tax Claim Office or your School District can inform you to whom to pay the delinquent school taxes or see Tax Claim web page:
<http://co.schuylkill.pa.us/Offices/TaxClaim/index.asp>

Note: The Schuylkill County Tax Claim Office is located on the Basement Floor of the County Courthouse.

How Much Do I Pay and When?

For Current Year Taxes:

For all County Real Estate Bills:

Single Payment:

The taxpayer may make a single (full) payment of taxes to the Tax Collector, either in the **Discount, Face** or **Penalty** period. (If the tax is not paid by December 31st of the Tax Year, then your tax is considered **delinquent**.)

- a. **Face** is the actual tax due based upon the property valuation and the millage rate.
- b. The **Discount** is 2% of Face, therefore your Tax Due is [Face minus 2% of Face] if your payment is made by the last day of the Discount Period.
- c. The **Penalty** is 10% of Face, therefore your Tax Due is [Face plus 10% of Face], if payment is made after the last day of the Face Period and on or before December 31st.

The last payment date for each period can be found directly above the dollar amount due for the corresponding period, in the upper right-hand side of your tax bill.

For School Real Estate Bills:

Properties Approved for Homestead/Farmstead have two Payment Options available: Full Payment and Installment Payments.

Non-Homestead/Farmstead properties only have the Full Payment option.

1. Full Payment:

Every taxpayer has the option to make a single (full) payment of taxes to the Tax Collector either in the **Discount, Face** or **Penalty** period. If the tax is not paid by December 31st of the Tax Year, then your tax is considered delinquent.

- a. **Face** is the actual tax due based upon the property valuation and the millage rate.
- b. The **Discount** is 2% of Face, therefore your Tax Due is [Face minus 2% of Face] if your payment is made by the last day of the Discount Period.
- c. The **Penalty** is 10% of Face, therefore your Tax Due is [Face plus 10% of Face], if payment is made after the last day of the Face Period and on or before December 31st.

The last payment date for each period can be found directly above the dollar amount due for the corresponding period, in the upper right-hand side of your tax bill.

If you pay the FULL PAYMENT, throw the three INSTALLMENT COUPONS away.

2. Installment Payment:

The Installment Payment option is available to taxpayers whom have applied and been approved for a Homestead/Farmstead Exclusion. (Note: This installment option will not be available to taxpayers who in the prior tax year, made the 1st installment payment, but were delinquent by more than 10 days on more than two installment payments.)

The installment payment amount due is [Face divided by 3] with the third payment adjusted so that the sum of the installments equal the Face amount. Payments are due to your Municipality/ City Tax Collector.

Payment of the first installment by the Due Date on the coupon shall be evidence of the intention to pay school real property taxes in installments.

A 10% Penalty will be levied on all installments paid after the installment Due Date but on or before December 31st of the current Tax Year.

If the all 3 installments are not paid by December 31st of the Tax Year, then your tax is considered delinquent.

The Installment Payment option (Option 2) is found in the upper right-hand side for your tax bill immediately under Option 1. The last payment date for each installment can be found in the Option 2 section in the first column under the heading "By". The Tax Amount Due by that date is in the second column under the heading "Pay". If payment is rendered after the Due Date but before December 31st, then pay the amount (which includes a 10% penalty) under the column heading of "After Pay".

If you choose to make INSTALLMENT PAYMENTS, throw the FULL PAYMENT COUPON away.

For Delinquent Real Estate Taxes:

School Taxes paid after December 31st of the Tax Year (Delinquent School Taxes) are generally payable to the Schuylkill County Tax Claim Office, however a few school districts send their delinquent taxes to a Third Party Collection Agency—either the Tax Claim Office or your School District can inform you to whom to pay the delinquent school taxes. The Schuylkill County Tax Claim Office is located on the Basement Floor of the County Courthouse.

For all County and most School District Taxes (for list of excluded School Districts see: <http://co.schuylkill.pa.us/Offices/TaxClaim/index.asp>)

When paying at Schuylkill County Tax Claim Office **by Cash, Money Order, Cashier's Check, Certified Check or Bank Check** (Personal and Business Checks will **NOT** be accepted):

- Taxpayer must provide the property's Parcel Tax ID# to Tax Claim staff member.
- Tax Claim Office will provide the taxpayer with the balance due.
- Taxpayer will tell Tax Claim staff, how much is being paid (full or partial payments are allowed)
- An invoice will be generated for the amount being rendered.
- Taxpayer will take payment and invoice to the Schuylkill County Treasurer's Office.

When paying at Schuylkill County Tax Claim Office **by Credit Card** (Discover, VISA, or MasterCard):

- Taxpayer must provide the property's Parcel Tax ID# to Tax Claim staff member.
- Tax Claim Office will provide the taxpayer with the balance due.
- Taxpayer advises Tax Claim how much will be applied to taxes. Tax Claim generates an Invoice and transfers taxpayer to the Schuylkill County Treasurer's Office.
- Taxpayer will tell Treasurer's staff, he is paying by Credit Card and give the Parcel Tax Id# and inform if it is a full or partial payment. A 3.5% service fee will be charged to the credit card, in addition to the payment amount being applied to the taxes.
- Treasurer will match invoice with the receipt and send to Tax Claim, who will then mail/give to the taxpayer.

For School Districts NOT being collected by the County Tax Claim Office (see <http://co.schuylkill.pa.us/Offices/TaxClaim/index.asp>)

Contact the Third Party Collection Agency (found on the above website) for payment procedures.

What do I send to the Tax Collector for Current Year Taxes?

If you do NOT want a Receipt:

- A check or money order made payable to the payee indicated on the bill, under the heading "Make Check Payable to:".
- For County Taxes, send Tax Collector's Bill Copy (top portion)
- For School Taxes, send the Payment Coupon (Installment 1, 2 or 3 or Full Payment coupon)

Note: Your cancelled check will serve as your receipt.

If you want a Receipt:

- Self-addressed stamped envelope

- A check or money order made payable to the payee indicated on the bill, under the heading “Make Check Payable to:”.
- For County Taxes: Send entire Tax Bill (3 sections: Tax Collector and 2 Taxpayer Copies)—2 “stamped” Taxpayer copies of the bill will be returned to you.
- For School Taxes, send:
 - “Taxpayer’s Copy” of tax bill (top portion)--Tax Collector will “stamp” this and return it to you.
 - Payment Coupon (Installment 1, 2 or 3, or Full Payment coupon) for Tax Collector to retain.

Real Estate Millage and Calculation:

The millage rate is determined by the taxing authority. The tax calculation is (Millage times Assessed Value).

Homestead/Farmstead and Calculation for School Bills only:

You may apply for the Homestead/Farmstead Exclusion from December 31st through March 1st. Forms may be acquired from your School District. Please refer to your School District regarding the calculation of the Homestead/Farmstead Exclusion. Homestead/Farmstead Exclusion information may be found on your School District’s website, if not on the web site contact the School Districts Business Office.

Per Capita Tax Bill:

What do I pay and When?

Taxes paid on or before December 31st of the current Tax Year are payable to your Municipality/ City (elected or appointed) Tax Collector. Your tax collectors name, address, phone number and hours of collection appear on your tax bill. Taxes paid after December 31st of the Tax Year, are payable to a third party agency for delinquent collections.

Current Year Taxes may be paid in either the **Discount, Face** or **Penalty** period: **Face** is the actual tax due, which is the sum of any combination of Per Capita Act 511 Tax, Per Capita Act 679 Tax, Occupation Privilege Tax and Occupational Tax.

- The **Discount** is 2% of Face, therefore your Tax Due is (Face minus 2% of Face) if your payment is made by the last day of the Discount Period.
- The **Penalty** is 10% of Face, therefore your Tax Due is (Face plus 10% of Face), if your payment is made after the last day of the Face Period and on or before December 31st.

The payment period and amount due can be found in the upper right-hand side of your tax bill in a table format similar to the following example.

Period	If Pay In	Pay
2% Discount	Mar – Apr	\$ 9.80
Face	May – Jun	\$10.00
10% Penalty	Jul - Dec	\$11.00

What do I send to the Tax Collector for Current Year Taxes?

If you do NOT want a Receipt:

- A check or money order made payable to the payee indicated on the tax bill, under the heading “Make Check Payable to:”.
- “Tax Collector Copy” of the tax bill
- Note: if a self-addressed stamped envelope is not enclosed, your cancelled check will serve as your receipt.

If you want a Receipt:

- Self-addressed stamped envelope
- A check or money order made payable to the payee indicated on the tax bill, under the heading “Make Check Payable to:”.
- “Tax Collector Copy” of the tax bill—Tax Collector will retain this for his records.
- “Taxpayer’s Copy” of tax bill--Tax Collector will “stamp” this and return it to you.

Exemption from County Per Capita Tax:

The County Per Capita Exemption Form is printed on the middle section of the Per Capita Tax Bill for all Taxing Authorities except Tamaqua Borough. Taxpayers of Tamaqua Borough must obtain an Exemption Form from their Tax Collector.

Exemption from Municipal/City Per Capita/Occupation Tax:

Each Municipality/ City has varying criteria for exemption from Occupation Taxes. Criteria may be based upon Income, Disability, Active Military Service, Housewife, Retired etc...; there may also be a deadline for filing the Exemption Form. For questions regarding qualification for Exemption and to request an Exemption Form, contact your Tax Collector.

Exemption from School District Per Capita/Occupation Tax:

Each School District has varying criteria for exemption from Occupation Taxes. Criteria may be based upon Income, Disability, Active Military Service, Housewife, Retired etc...; there may also be a deadline for filing the Exemption Form. . For questions regarding qualification for Exemption and to request an Exemption Form, contact your Tax Collector.