

PHOENIXVILLE OCCUPATIONAL ASSESSMENT AND PER CAPITA TAXES

+ ***CAN I PAY MY OCCUPATIONAL ASSESSMENT AND PER CAPITA TAXES ONLINE?***

Yes. You may pay your taxes online using Keystone's *e-Pay*. From Keystone's website www.KeystoneCollects.com, click on the Pay/File tab at the top of your screen and select the Per Capita Tax button. Enter your invoice number (located directly above your name on the payment voucher you received with your bill) and select an available payment option. There is no charge to make an online payment from your bank account. You can also pay by credit card. A 2.5% percent processing fee is charged by First Data Corporation on all credit card transactions.

+ ***CAN I PAY BY CREDIT CARD?***

Yes. You may select the credit card option from the *e-Pay* payment screen. Go to www.KeystoneCollects.com, click on the Pay/File tab at the top of your screen and select the Per Capita Tax button. Enter your invoice number (located directly above your name on the payment voucher you received with your bill) and select an available payment option. A 2.5% percent processing fee is charged by First Data Corporation on all credit card transactions. There is no charge if you make an online payment from your bank account.

+ ***THE OCCUPATION TITLE ON MY BILL IS NOT MY CURRENT OCCUPATION. IS THERE A WAY I CAN CORRECT MY OCCUPATION TITLE?***

Yes. If the information is incorrect on your bill, you may appeal the assessment in writing on or before September 1, for current-year taxes only. After the September 1 deadline, residents are barred from appealing the Occupation Title classification for the subject year.

For current-year taxes, send a written appeal on or before September 1 to:

Chester County Assessment Office
PO Box 2748
West Chester, PA 19380-0991

Do not send your bill with your appeal. Do not send your appeal to Keystone. Only the Chester County Assessment Office can change or correct your Occupation Title.

+ ***IS THERE A DEADLINE TO APPEAL MY OCCUPATION TITLE WITH THE CHESTER COUNTY ASSESSMENT OFFICE?***

Yes. If the information is incorrect on your bill, you may appeal the assessment in writing on or before September 1, for current-year taxes only. If you received a delinquent notice, you are not entitled to appeal your Occupation Title.

For current-year taxes, send a written appeal on or before September 1 to:

Chester County Assessment Office
PO Box 2748
West Chester, PA 19380-0991

Do not send your bill with your appeal. Do not send your appeal to Keystone. Only the Chester County Assessment Office can change your Occupation Title.

+ ***I APEALED MY OCCUPATION TITLE WITH THE CHESTER COUNTY ASSESSMENT OFFICE. DO I CONTACT KEYSTONE FOR AN UPDATE?***

No. All correspondence regarding appeals must be directed to:

Chester County Assessment Office
PO Box 2748
West Chester, PA 19380-0991

Occupation Assessment titles are determined by Chester County, not by the tax collector. Determinations will be sent to Keystone by Chester County.

+ ***IF I APEAL MY OCCUPATION TITLE WITH CHESTER COUNTY AND AM DENIED, WILL I HAVE TO PAY A LATE FEE?***

No. Once the Chester County Assessment Office reviews your written request to appeal your Occupation Title and corresponding assessment, the Assessment Office will send the determination to Keystone. Keystone will issue a new bill with updated payment dates, including a discount period.

+ ***I RECEIVED A DELINQUENT NOTICE FOR MY OCCUPATION ASSESSMENT TAX. BUT THE OCCUPATION TITLE IS INCORRECT. CAN I FIX IT NOW?***

No. Occupation Titles must be appealed to the Chester County Assessment Office in writing no later than September 1 of current-year taxes only.

+ ***I MOVED OUT OF THE PHOENIXVILLE AREA SCHOOL DISTRICT. DO I STILL HAVE TO PAY THE OCCUPATION AND PER CAPITA TAX?***

It depends. If you moved before July 1, you are not required to pay either tax. You must send a valid proof of residence to Keystone along with your payment voucher. Send a copy of one of these documents as evidence of your residence outside of the Phoenixville Area School District:

- Valid Driver's license with your new address. The license must be issued before July 1.
- A deed or lease with your new address. The deed or lease must be signed before July 1.
- A utility bill with your new address. The bill must be issued before July 1.

Download an Exemption Form at www.KeystoneCollects.com. Select "Taxpayer Resources" and then click on the Forms Download link. Complete the form and mail it, along with your payment voucher and valid evidence of residence to:

Keystone Collections Group
PO Box 519
Irwin, PA 15642

+ *I AM RETIRED. DO I STILL HAVE TO PAY THE OCCUPATION TAX?*

No. If you no longer have income from an occupation, or net profits from a business, or if your income from an occupation or net profits from a business is below \$10,000, you may be exempt from the tax. To receive an exemption from the Occupation Tax, you must notify the Chester County Assessment Office in writing no later than September 1. The Assessment Office will notify Keystone, which will issue an adjusted bill, if applicable.

Even if you are retired, you still owe the Per Capita Tax.

+ *I SENT A WRITTEN APPEAL OF MY OCCUPATION TITLE TO THE CHESTER COUNTY ASSESSMENT OFFICE, SHOULD I PAY MY PER CAPITA TAX WHILE I WAIT TO HEAR FROM THE COUNTY?*

No. Once the County reviews your Occupation Title appeal and makes a determination, the County will notify Keystone. Keystone will send you an adjusted bill. You will still be eligible for the discount at the time you receive the adjusted bill.

+ ***IS THERE A LOW-INCOME EXEMPTION FOR THE OCCUPATION TAX?***

Yes. To qualify for the exemption from the Occupation Tax, your annual income from wages and/or net profits from a business may not exceed \$10,000.

You must verify your annual income by April 15 to prove you meet the exemption. Valid forms of income verification include:

- W2(s)
- 1099(s)
- Schedule C
- Pennsylvania Tax Return

To apply for an income exemption, download an Exemption Form at www.KeystoneCollects.com. Select "Taxpayer Resources" and then click on the Forms Download link. Complete the form and mail it, along with income verification information and your payment voucher to:

Keystone Collections Group
PO Box 519
Irwin, PA 15642

+ ***I QUALIFIED FOR A LOW-INCOME EXEMPTION LAST YEAR BUT RECEIVED A BILL FOR THIS YEAR. AM I REQUIRED TO APPLY FOR THE EXEMPTION AGAIN THIS YEAR?***

Yes. To qualify for a low-income exemption from the Occupation Tax, you must apply for the exemption each year that you meet the income exemption level.

You must verify your annual income to prove you meet the exemption. Valid forms of income verification include:

- W2(s)
- 1099(s)
- Schedule C
- Pennsylvania Tax Return

To apply for a low-income exemption, download an Exemption Form at www.KeystoneCollects.com. Select "Taxpayer Resources" and then click on the Forms Download link. Complete the form and mail it, along with income verification information and your payment voucher to:

Keystone Collections Group
PO Box 519

Irwin, PA 15642

+ ***THE INDIVIDUAL IDENTIFIED ON AN OCCUPATION AND PER CAPITA TAX NOTICE IS DECEASED. ARE THESE TAXES STILL APPLICABLE?***

Not if the individual deceased before July 1. If this is the case, download an Exemption Form at www.KeystoneCollects.com. Select "Taxpayer Resources" and then click on the Forms Download link. Complete the form and mail it, along with a death certificate and your payment voucher to:

Keystone Collections Group
PO Box 519
Irwin, PA 15642