

Exoneration Policy

The taxing body that has imposed the tax may grant exoneration for Occupation and/or Per Capita taxes for the following reasons. The tax year begins January 1st for municipalities and July 1st for school districts.

1. **Duplication.** If the taxpayer has received two tax bills. This sometimes happens if the same taxpayer appears in the county roles with different names or in different tax districts.
2. **Deceased.** If a taxpayer has passed away anytime during a previous or current tax year and the taxes have not yet been paid.
3. **Non-resident.** If a person proves that they were a non-resident of the taxing body prior to the start of the tax year. Proof must be dated prior to the start of the tax year and must show the individual's name and address at their new location. A Post Office Change of Address Notice showing the change prior to the start of the tax year is acceptable. You should keep copies of the proof provided or document in your records what they have shown you.
4. **Paid Tax Receipt.** If the taxpayer presents a paid tax receipt from another municipality or school district for the same tax period.
5. **Exempt.** If the taxing body has chosen to exempt a taxpayer and the taxes have not yet been paid. Some taxing bodies will do this based on age, military status or other requirements.

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