

City of Butler  
Treasurer/Tax Collector

This information regarding the City of Butler Per Capita tax is being provided as a courtesy to you-if you have specific questions not covered here, please feel free to call our office at 724-287-1913 Ext. 2.

Frequently asked questions:

1. **Where and when do I pay this bill?** You may pay your bill by mail or in our office. Make checks payable to City of Butler, Treasurer. Our public hours and mailing address are listed on the tax bill (sometimes referred to as a tax card). Be sure to submit the bill with your payment. By law, we must have the bill to process your payment or a duplicate fee applies. We cannot process payments issued by online bill payment companies.
2. **What is a “per capita” tax?** This is a flat-rate (\$10.00) per capita or “head tax” levied on all residents of the City of Butler 18 years of age and older whether you own property, rent or live with others. This is not a tax on real estate. The law permits the City of Butler to use a real estate tax card to bill you. These taxes have no connection with employment, income or any other factor except residence within the city.
3. **What is the per capita tax used for?** This tax is deposited into the general fund to be used for purposes benefiting each resident, such as: Snow removal, leaf removal, police and fire department services.
4. **What should I do if I move and become a resident outside of the City of Butler?** You must notify the tax collector in writing of where and when you moved to be removed from future tax rolls. The City of Butler per capita tax is levied as of January 1<sup>st</sup> and is due in full for any part of the year that you lived in the City. It is not pro-rated based on days, weeks, months or any other basis.
5. **What happens if I do not pay this tax?** Any unpaid per capita tax is turned over to a delinquent bill collector to continue to collect the tax. A substantial delinquent collector’s fee is added to the bill at that time. Once it is turned over to the delinquent tax collector, we can no longer collect it here in our office.
6. **Can I be exonerated from this tax?** Yes, if you meet the following criteria: Income from all sources does not exceed \$5000 per year AND at least one of the following conditions apply a) 65 years of age b) mentally handicapped c) living in a nursing home d) person physically disabled and unable to work e) widow or widower over 50 years of age f) full-time student.
7. **How do I apply for exoneration?** Obtain an official form from the City Treasurer’s office or you can download a form from our website [cityofbutler.org](http://cityofbutler.org). Complete, sign and return the form by the due date to the address listed. Parents of full-time students may complete and sign exoneration requests for their children. Please note: The exoneration is ONLY good for one tax period. You must submit a separate exoneration request for each and every per capita tax you are billed for. Also note: The Butler Area School District levies their own exoneration procedure and rules.