

## City of Butler

### PER CAPITA TAX

- **What is a “per capita” tax?** This is a flat-rate “head tax” of \$10, which is levied on all residents of the City of Butler who are age 18 and older. This is not a tax on real estate; it is billed to all adults living in the City, without regard to whether you rent, live with others, or own property. The City per capita tax bills (also referred to as tax cards) are mailed by March 1 each year. This tax has no connection with employment, income, or any other factor except City residence. Although per capita is not a real estate tax, the law permits the City to issue the bill on a real estate tax card.
  - **When and where do I pay my per capita bill?** You may pay your bill by mail or at the City tax office. Checks are to be made payable to *City of Butler*. Our office hours and mailing address are listed on the tax bill. **The scannable bar code portion of your original tax bill must accompany your payment.** The law requires that each payment received must include the related bill, or a duplicate-bill fee applies. We cannot process payments issued by online bill payment companies, including online bank payments/checks, as they will not be accompanied by the bar-code portion of your tax card. **No personal checks are accepted after December 15.**
  - **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 services and fire department services.
  - **What should I do if I move out of the City of Butler?** If you relocate outside the City, you must notify the tax collector in writing, providing the details of where and when you moved so that you can be removed from the tax roll for future billings. (You must also notify your new area’s tax collector of your residency status.) The City of Butler per capita tax is levied as of January 1. It is due in full for any part of the year that you lived in the City and is not pro-rated based on days, weeks, months or any other basis.
  - **What happens if I do not pay this tax?** Any unpaid per capita tax as of year-end is turned over to an outside bill collection agency, which will add a substantial collection fee to the bill at that time. Once your account is turned over for collection, the City tax office can no longer accept payments.
  - **Can I be exonerated from this tax?** If you meet the following criteria, you may qualify for exoneration from City per capita tax: Income from all sources does not exceed \$10,000 per year AND at least one of the following conditions apply: You are (a) at least 65 years of age; or (b) mentally handicapped; or (c) living in a nursing home; or (d) physically disabled and unable to work; or (e) a widow/widower over age 50; or (f) a full-time student.
  - **How do I apply for exoneration?** You may obtain an official exoneration request form from the City Treasurer’s office, available from March 1 through the April 30 deadline, or you can download a form from our website, [www.cityofbutler.org](http://www.cityofbutler.org). Parents of full-time students may complete and sign exoneration requests for their children.  
NOTE: An exoneration is effective for only ONE tax period. You must submit a separate request for each tax period for which you want to receive exoneration.
- \*NOTE:\* *Butler Area School District* (BASD) also levies an annual per capita tax, which is billed on August 1. Their per capita tax is also collected at the City Treasurer’s office, but BASD has their own procedures and rules regarding exonerations. BASD’s exoneration request forms are available from August 1 through the Sept. 30 deadline, or you may obtain their form at the BASD office (on the high school campus) or via their website, <https://www.basdk12.org>.**