

8245. 1 The Board will provide for the exemption of Assessed Occupation Tax when:
- 8245.1A The total income of the individual taxpayer is \$3,200 or less from all sources (including Social Security, pensions, etc.) when there is any earned income or net profits for the taxable year.*
8245. 1B The taxpayer is a member of the Armed Services on ACTIVE duty. (Proof of active status must accompany application).
8245. 1C The taxpayer is 75 years of age and older.
- 8245.1D The taxpayer is permanently disabled. (Medical proof or Notice of Awards letter from Social Security Disability for permanent disability must accompany application).
- 8245.1E Before being considered for a tax exemption, a form (see form 8245A) should be completed in full and filed with the School District.
- 8245.2 The Board will rescind the exemption of Assessed Occupation Tax when:
- 8245.2A Housewives or retired persons, who have previously filed an application, are now earning over \$3,200 for the taxable year. Income is checked for ALL individuals who have filed an application. As a result of our audit, if you have earned over \$3,200.00 in the calendar year, your account will be turned over to our delinquent tax collector; and you will be responsible for the penalty, tax amount and all collection fees.
- 8245.2B Students who are earning over \$3,200 in the taxable year. Income is checked for ALL students who have filed an application.
- 8245.2C Any exempt person's status change for any other valid reason per above.

*Earned income- Income produced from performance of a service. I.e . W-2 and 1099 Miscellaneous Income.

<p>WHEN YOUR INCOME EXCEEDS \$3,200-IT IS YOUR RESPONSIBILITY TO NOTIFY THE DISTRICT DURING THE APPLICABLE TAX YEAR. WE WILL THEN ALLOW YOU TO PAY THE TAX AT THE APPROPRIATE RATE. IF YOU FAIL TO DO SO, WE WILL PLACE YOUR ACCOUNT WITH OUR DELINQUENT TAX COLLECTOR AND IT WILL BE SUBJECT TO ADDITIONAL FEES.</p>
--