

Taxpayer Information

The following taxes are levied by the district on residents of the Oxford Area School District:

Real Estate Tax	2008-09 Millage Rate – 28.6865
Real Estate Transfer Tax	0.5%
Earned Income Tax	1% - Oxford Borough and West Nottingham Township 1.5% - East Nottingham Township, Lower Oxford Township, Upper Oxford Township and Elk Township

Earned Income Tax rates reflect the combined rate of the school district and the municipality. .5% is levied by the district.

Earned Income taxes are collected by **Berkheimer Associates, Inc.** For information or questions concerning earned income taxes, please contact Berkheimer at 1-800-360-8989.

Real Estate Tax

Real Estate Tax bills are mailed on July 1st to all school district property owners and may be paid at a 2% discount until August 31. After October 31, a 10% penalty is added. All taxes not paid by December 31 are turned over to the Chester County Tax Claim Bureau for collection.

The Tax Claim Bureau processes real estate liens against delinquent taxpayers for all taxing authorities within the County. Unpaid tax accounts filed during the first year of delinquency are considered tax claims. Certified notices are distributed to these accounts. When taxes go unpaid for two years, tax sale proceedings are instituted which include notification by certified mail, advertisement, Sheriff's posting and finally, sale if taxes are not paid. If your property has been liened, your taxes must be paid directly to the Chester County Tax Claim Bureau.

Failure to receive a tax notice does not relieve the taxpayer from liability for the prompt payment of taxes imposed by the taxing district. It is the responsibility of the property owner to pay the real estate tax in Chester County even though they may not have received their tax bill. All annual bills are mailed on July 1st of each year; tax bills are mailed to the last known post office address of each property owner. Please contact the OASD Tax Office if you have not received your tax notice by July 15

Note: If there has been a change of address, and this is causing your tax bill to be forwarded to an incorrect address, the property owner must contact the County Assessment Office to complete required forms to change/update the address of record.

The Real Estate tax is calculated by multiplying the millage rate times the assessed value of the property - Assessment x millage rate = tax (face amount)

The Oxford Area School District tax for a property with an assessed value of \$100,000 at the 2008-09 millage rate of 28.6865 mills would be calculated as follows: $100,000 \times .0286568 = \$2,868.65$ (face amount).

National Penn Bank is the district's collection agent for all School District Tax bills.

Please make checks payable to:

Oxford Area School District
c/o National Penn Bank
P. O. Box 6318
Southeastern, PA 19398-6318

or Pay in person at any National Penn Bank

Payment must include original remittance copy. Receipt is available with inclusion of self-addressed stamped envelope and taxpayer copy for payments made by mail. Receipt also available with payments made in person.

Duplicate Tax Bill

To obtain a duplicate copy of your tax bill, please call the OASD tax office at 610-932-6612. If possible, please have your parcel number available.

For Real Estate Tax Questions: Contact OASD Tax Office at 610-932-6612
For Assessment Questions: Contact Chester County Assessment Office at 610-344-6105
For Delinquent Real Estate Taxes: Contact Tax Claim Bureau at 610-344-6360

Installment Payments

The OASD Tax Office is now accepting installment payments for homeowners who have been approved for the Homestead/Farmstead exclusion. If your property qualifies for installment payments, your tax bill will include the option to pay in three equal installments.

Payment Due Dates

Installment Payment #1:	August 1
Installment Payment #2:	September 15
Installment Payment #3:	October 31

SPECIAL INSTRUCTIONS FOR INSTALLMENT PAYMENTS:

1. Discounts are not permitted on installment payments. The installment payments are calculated using the Face amount.
2. Once the first installment is received, there is no "opting out" of the installment program.
3. The remittance copy must accompany payment.
4. Payments are due in the amount indicated on the installment payment portion of the bill. Late or missed installment payments are assessed with a 10% penalty.
5. If the first installment is not paid by the due date, you will not be eligible for the installment option.
6. Second and third installment notices will be mailed after the first installment is received.

Interim Taxes

Interim taxes are levied under ACT 544 of 1953 (Section 677.1) on the increase in assessed valuations of local property as a result of construction or improvements to that property. The interim assessment is calculated by taking the difference between the previous assessment and the new assessment. The Chester County Assessment Office provides the District with the assessed value of the new construction or improvement, and the District Tax Office calculates the amount of the tax due using the following formula:

Assessment x millage rate x time period of interim

The time period on which the interim billing is based begins when the improvements are completed or, in the case of new construction, the date of occupancy and is calculated based on the **District's fiscal year which begins July 1 and ends June 30**. The payment due date for your interim tax will vary from your current real estate tax depending on when the change is processed by the County. The payment due dates are printed on the tax bill.

For questions concerning your property's interim assessment, please contact the Chester County Assessment Office at 610-344-6105.

Homestead/Farmstead Exclusions-Taxpayer Relief

Governor Rendell signed **Special Session Act 1 of 2006** (PDF), the Taxpayer Relief Act, on June 27, 2006. This law will ease the financial burden of home ownership by providing school districts the means to lower property taxes to homeowners via the funding provided by gaming revenue.

In order to be eligible for a property tax reduction, you must have applied for and been approved by the county assessment office for the homestead or farmstead exclusion by March 1st. If you are a new resident or have not previously applied for the Homestead/Farmstead Exclusion, please contact the Chester County Assessment Office at 610-344-6105.

- Chester County Application for Homestead & Farmstead Exclusion
- Homestead/Farmstead FAQ from Chester County Assessment Office

Under a homestead or farmstead property tax exclusion, the assessed value of each homestead or farmstead is reduced by the same amount before the property tax is computed.

Tax Certification

A tax certification is a statement showing the parcel number, the property owner of record, and the amount of taxes paid for a particular year. To obtain a tax certification, please send a written request and a stamped, self-addressed envelope to: Oxford Area School District Tax Office, 125 Bell Tower Lane, Oxford, PA 19363. There is no fee for Oxford School District property owners. For all others, there is a \$50 fee per parcel. Please make checks payable to Oxford Area School District.