



**Mount Carmel
Township
Northumberland
County**

Kelly Domanski, Tax Collector
P.O. Box 352
Mount Carmel, PA 17851
Phone: (570) 900-8909
E-Mail: mctwptax@mctownship.org

County, Local & School District Personal Taxes

Mt. Carmel Township, Mount Carmel Area School District, Northumberland County

Summary of Cost and Important Dates

County Per Capita \$5	School District Per Capita - \$10
Local Per Capita \$5	
Local Occupation – varies according to job	School District Occupation – varies according to job
<ul style="list-style-type: none"> - Discount 3/1 – 4/30 (- 2% of face) - Face 5/1 – 6/30 - Penalty 7/1 – 12/31 (+ 10% of face) 	<ul style="list-style-type: none"> - Discount 7/1 – 8/31 (- 2% of face) - Face 9/1 – 10/31 - Penalty 11/1 – 12/31 (+ 10% of face)

Frequently Asked Questions

What is the Per Capita Tax?

- A Per Capita Tax is a flat rate tax equally levied on all adult residents (age 18 or over) within a taxing district. It is not dependent upon employment. “Per Capita” means “by head,” so this tax is commonly called a head tax.

How many Per Capita Taxes do I have to pay each year?

- In our particular taxing districts, three per capita taxes will be levied each year.
 - County & Local Per Capita Tax is a tax levied by Northumberland County and Mt. Carmel Township to everyone 18 years of age or older residing in the jurisdiction. The billing cycle for the township and county runs with the regular calendar year. You should receive this bill sometime around the beginning of March.
 - Mount Carmel Area School District also levies a Per Capita Tax. This tax is also due each year and is not a duplication of the county/township per capita tax. The billing cycle runs with the school district’s fiscal year, which begins on July 1st. You should receive your school district per capita tax bill sometime around the beginning of July.
 - The per capita tax is due if you are a resident for any part of the billing cycle. Per capita taxes are not pro-rated. Please keep in mind that if you are a new resident your billing cycle may differ from these dates for the first year.

Do I pay these taxes if I rent?

- Whether you rent or own, if you reside within a taxing district, you are liable to pay these taxes to that district. Per Capita Tax has nothing to do with property ownership or school attendance.

What is the Occupation Assessment, Local Occupation Tax?

- Local Occupation Taxes are assessed on all employed residents that hold an occupation. The Occupation Assessment Tax can be a flat tax rate or an assessed value depending upon your occupation.
- School districts levy a similar tax known as an Occupational Assessment Tax. This tax classifies all occupations and taxes them according to different set rates. This means that everyone employed in the same type of job pays the tax at the same rate. If you question the rate at which you are assessed, you need to contact either your local elected tax collector or your school district tax office.

Is this tax withheld by my employer?

- The Per Capita Tax, Occupation Assessment or Flat Occupation Taxes are NOT withheld by your employer. The Occupation Assessment and Flat Occupation Taxes should not be confused with the Local Services Tax, which is normally withheld by the employer.

Is this tax included in my escrow account for my mortgage?

- Mortgage companies do NOT include per capita taxes or occupational assessment taxes in escrow accounts. Because per capita taxes are not attached to the property in any way, the mortgage company is not responsible for paying your per capita tax. If you have forwarded your per capita tax bills to your mortgage company in error, you need to contact your local elected tax collector for replacement bills.

What if I moved out before the tax bill was issued?

- If you moved prior to the issue of the tax bill, please return the bill to our office with documentation of your new residence (example: copy of driver's license) for the appropriate time period.

What if I did not get a bill or lost my bill?

- You may contact your tax collector for a duplicate tax bill. Failure to receive your tax bill does not excuse or delay the payment or avoid penalty, interest or charge for such a delay.

What if there's a mistake in my bill?

- If there are errors on the original bill that you receive from your local tax collector, such as misspellings or duplications, you need to contact the collector to ensure that the corrections are made. If you are no longer a resident of a taxing authority you may want to contact the local collector to ensure that you are removed from the per capita tax rolls. All county changes must be made prior to April 30 and school changes prior to August 31.

How can I get a receipt?

- You can include a self-addressed stamped envelope (SASE) with your payment or mail it in separately with your request for a receipt in writing. Also, you can stop in the tax office for a receipt.

What if my Per Capita Taxes are delinquent?

- Any per capita tax bills remaining unpaid at the end of the billing cycle due date are listed as delinquent. The taxing authority will then forward those bills to their delinquent per capita tax collector, Keystone Collections Group, for collection.