

PER CAPITA

ALL RESIDENTS OF NORTHEASTERN SCHOOL DISTRICT/ EAST MANCHESTER TOWNSHIP WHO ARE 18 YEARS OF AGE OR OLDER ARE REQUIRED BY LAW TO PAY PER CAPITA TAXES. ANY RESIDENT WHO DID NOT RECEIVE A PER CAPITA/OCCUPATION TAX BILL IS REQUIRED BY LAW TO NOTIFY THEIR TAX COLLECTOR. THIS INCLUDES FULL-TIME STUDENTS WHOSE LEGAL ADDRESS IS IN THE EAST MANCHESTER TOWNSHIP. YOU MAY BE EXONERATED FROM THIS PORTION OF THE TAX IF YOU HAVE A TOTAL INCOME FROM ALL SOURCES OF LESS THAN \$5,000 PER YEAR. THIS EXONERATION FORM MAY BE OBTAINED FROM YOUR TAX COLLECTOR AND MUST BE FILLED OUT EVERY YEAR. IF YOU HAVE RECENTLY MOVED TO THIS TOWNSHIP, AND HAVE PAID A 2026-2026 SCHOOL DISTRICT PER CAPITA TAX BILL IN ANOTHER TOWNSHIP, PLEASE RETURN THE ENCLOSED BILL AND A COPY OF THE PAID RECEIPT FROM THE PREVIOUS DISTRICT, SO YOU MAY BE PROPERLY EXONERATED.

OCCUPATION

IF YOU ARE EMPLOYED (OR SELF-EMPLOYED), YOU MUST PAY THE OCCUPATION PORTION OF THIS TAX BILL TO THE SCHOOL DISTRICT. (THIS IS NOT THE SAME TAX AS THE OCCUPATIONAL PRIVILEGE TAX THAT MAY BE DEDUCTED FROM YOUR PAYCHECK BY YOUR EMPLOYER.) YOU MAY BE EXONERATED FROM THIS PORTION OF THE TAX IF YOU HAVE NO INCOME PRODUCING OCCUPATION. FOR EXAMPLE: YOU ARE A RETIRED PERSON, HOMEMAKER, OR A FULL-TIME STUDENT WITH NO INCOME. THIS EXONERATION FORM MAY BE OBTAINED FROM YOUR TAX COLLECTOR AND MUST BE FILLED OUT EVERY YEAR.

ALL UNPAID PER-CAPITA AND OCCUPATION TAXES GO TO THE DELINQUENT TAX COLLECTION AGENCY AFTER DECEMBER 31, 2026.

IF YOU HAVE ANY QUESTIONS REGARDING THE ENCLOSED TAX BILLS, PLEASE CALL MY OFFICE.

**EAST MANCHESTER TOWNSHIP
NORTHEASTERN SCHOOL DISTRICT
KATHY S EMSWILER, TAX COLLECTOR
20 BONITA DRIVE
MOUNT WOLF, PA 17347
(717) 266-6108**

2026-2027 HOME OFFICE HOURS

TUESDAYS 2 P.M. - 6 P.M.

THURSDAYS 9 A.M. - 2 P.M.

A LOCKED DROP BOX IS LOCATED ON THE WALL NEXT TO THE OFFICE FOR PAYMENTS WHEN THE OFFICE IS CLOSED

NO LOOSE OR ROLLED COINS ACCEPTED FOR PAYMENT OF ANY TAX BILL

OFFICE CLOSED JULY 19-AUGUST 8

OFFICE CLOSED 1/1/27-2/15/2027

CLOSED ALL SATURDAYS, SUNDAYS AND HOLIDAYS

EVENING HOURS BY APPOINTMENT ONLY

**EAST MANCHESTER TOWNSHIP BUILDING
COLLECTION TIMES:**

Friday August 28, 2026 12:00 PM-5:00 PM

Tuesday September 1, 2026 12:00 PM-5:00PM

RECEIPTS FOR TAX PAYMENTS MADE BY MAIL WILL BE ISSUED ONLY WHEN BOTH TAX COLLECTOR AND TAXPAYER COPY OF THE BILL AND A SELF-ADDRESSED, STAMPED ENVELOPE ACCOMPANY THE TAX PAYMENT. **ALWAYS MAKE CHECKS PAYABLE TO: KATHY EMSWILER, TAX COLLECTOR.** A SERVICE FEE OF \$50.00 WILL BE CHARGED FOR ALL RETURNED CHECKS. ALL PAYMENTS ACCEPTED BY THE POSTMARK DATE ON ENVELOPE, NOT THE DATE ON THE CHECK.

ALL TAXES ISSUED BEFORE SEPTEMBER 1, 2026 MUST BE PAID BY DECEMBER 31, 2026. AFTER DECEMBER 15th, PERSONAL CHECKS WILL NOT BE ACCEPTED ON ANY TAX BILL DUE AT THE PENALTY AMOUNT. PAYMENTS AT THE PENALTY AMOUNT MUST BE IN THE FORM OF MONEY ORDER CASHIERS CHECK OR CERTIFIED CHECK.

CASH TRANSACTIONS ARE LIMITED TO \$100.00 OR LESS. ANY DELINQUENT TAXES THAT REMAIN UNPAID AS OF DECEMBER 31, 2026 WILL BE TURNED OVER AND PAYABLE TO THE YORK COUNTY TAX CLAIM BUREAU **Information regarding Per Capita bills is on the back of this notice**