

Tax Bills

Tax bills are mailed to taxpayers twice a year.

On or about **March 1**, you will receive the bill for **County and Municipal taxes**.

On or about **July 1**, you will receive the bill for **School taxes**.

I. The March Bill

- A.** You will receive at this time a **Personal Tax Notice** which will include the following:
- 1) Municipal Per Capita Tax (if levied)
 - 2) Occupational Tax if you reside in Newville. This list of municipalities may change at any time.
- B.** If you own real estate, you will also receive a separate **Real Estate Tax Bill** which includes the following:
- 1) County Real Estate Tax
 - 2) Municipal Real Estate Tax (if levied)

II. The July Bill

- A.** You will receive at this time a **Personal Tax Notice** which will include the following:
- 1) School District Per Capita Tax (if levied)
 - 2) School District Residency Tax (if levied)
- B.** If you own real estate, you will also receive a separate **Real Estate Tax Bill** which will show the amount of tax owed to your school district.

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Cumberland County

Local Taxes

Types of Taxes Billed to Taxpayers

1. **Occupation Tax:** This is authorized by the Local Tax Enabling Act, and is levied on all residents 18 years of age and older. It is based on a person's job title, **Not Income**. Currently, the tax is levied by Newville Borough.

Cumberland County's Assessment schedule lists approximately 120 titles, each of which has been assigned an assessment value ranging from 0 to 1,000 in increments of 100. The amount of tax is computed by multiplying the tax rate set by the taxing body times the assessment value of the job title. For example, if your job title carries an assessment value of 300, and your municipality has set a tax rate of 5%, your occupation tax amount would be $.05 \times 300$ which equals \$15.

It is the responsibility of the individual taxpayer to ensure that he or she is on the tax rolls. Anyone who fails to file and pay occupation taxes shall be retroactively billed at the applicable penalty, face or discount amount by the appropriate taxing bodies.

The deadline for correction or appeal of one's job title is ninety (90) days from the date of the tax bill.

2. **Per Capita Tax:** This is a flat tax levied upon each person 18 years of age and over living in the County. It is levied by the townships of East Pennsboro, Hampden, North Middleton, Silver Spring, the borough of Mechanicsburg, and Big Spring, Camp Hill, Shippensburg, and West Shore School Districts.

3. **Residency Tax:** Three School Districts in the County; Big Spring, Camp Hill, Shippensburg, and West Shore levy a flat tax called a Residency Tax. This tax is either \$10 for Camp Hill and West Shore School Districts or \$5 for Shippensburg School District.

4. **Real Estate Tax:** All real estate property in Cumberland County is assessed at 100% of the 2010 year value. The real estate is levied by all School Districts, most Municipalities, and the County. The county real estate tax includes .166 mills (.000166) for the support of County libraries. A mill is a way to express tax rate. One mill equals one thousandth of a dollar. One mill is expressed as .001. The tax is computed by multiplying the millage rate set by taxing body times the assessed value of the property.

For example, a homeowner whose property is assessed at \$125,000 may pay the following taxes:

A.	To the County:	2.195 mills	.002195	x	125,000	=	\$274.38
B.	To the County for Libraries:	.166 mills	.000166	x	125,000	=	\$20.75
C.	To the Municipality:	.156 mills	.000156	x	125,000	=	\$19.50
D.	To the School District:	9.968 mills	.009968	x	125,000	=	\$1,246.00

The actual taxes will depend upon the millage rates established each year by the taxing districts.

Earned Income Tax

The Local Tax Enabling Act authorizes Local Earned Income Taxes [EIT] for municipalities and school districts. This tax is .5% of your earned income for the municipality and between .9% and 1.5% for the school district in which you reside. School districts cannot increase the EIT or reinstate an occupational tax. The Earned Income Tax is deducted from your paycheck by your employer.

Local Services Tax

Act 7 of 2007 amended the Local Tax Enabling Act, Act 511 or 1965, to permit municipalities and school districts to impose, on persons employed within the jurisdiction, a combined Local Services Tax [LST] of up to a maximum of \$52 a year. Municipalities must use funds from an LST for police, fire or emergency services; road construction or maintenance; or the reduction of property taxes. Additionally, municipalities must use at least 25% of the revenues for emergency services. This limitation does not apply to the school district. The situs for the LST is the actual location where the individual taxpayer works. No person should pay more than \$52 a year, regardless of the number of political jurisdictions in which they worked during that year. Contact the taxing municipality and school district where you work to find out if they have adopted the LST.