The Occupation Tax is an Act 511 tax authorized by the Pennsylvania State Legislature many years ago to relieve the school tax burden from resting solely on property owners. PASD has levied the tax for at least 25 years. It is one of many taxes School Districts are allowed to use to reduce property taxes.

Most residents understand the Property Tax, but the Occupation Tax is far less well known. It works this way:

1. Chester County establishes an assessment for each occupation, related to the approximate income for the occupation. For example, a "clerk" occupation has a lower assessment than a "professional".
2. Every resident of the district is assigned an occupation based on information in the old census forms or on information in their PA income tax return or earned income tax return. In the past, the School District relied on local census information, but that census was discontinued several years ago due to low returns from the residents.
3. If Keystone (our tax collection agent) cannot determine the proper occupation for the resident, the resident is assigned to the "professional" occupation, and the tax bill is calculated accordingly and sent to the resident. This process is in accordance with the PASD School Board policy.
4. This is the first year the ability to cross-check local and state records has existed. Keystone has done a very thorough job in those cross-checks, resulting in some residents who were previously overlooked, receiving occupation tax bills, especially residents who rent apartments or houses.
5. Residents with an earned income of less than $10,000 are exempt from the tax.
6. If you believe there is an error in your assessment, please follow these steps:
   - Make a photocopy of your bill
   - Write your correct job title on the bill
   - Sign your name and include your telephone number
   - Mail or fax to the Chester County Assessment Office
     313 W. Market Street #4202, West Chester, PA 19382
     Fax # 610-344-5902
   - Deadline to submit occupation correction appeal is 9/1
   - Deadline to submit exoneration request is 4/15