

**Lower Merion School District**

Policy No.:	604
Section:	FINANCES
Title:	TAX WAIVER REQUESTS
Date Adopted:	4/24/17; 10/20/08
Date Last Revised:	3/20/23; 12/16/19

**604 PROPERTY TAX AND PENALTY WAIVER REQUEST**

Private Property Taxpayers

The Board desires that all taxpayers in the District are treated fairly. However, the Board annually receives many requests for waiver of District taxes, and interest and penalties associated with those taxes. Because all taxpayers should be on notice of the obligation to pay District taxes and that all District tax bills are sent annually in early July and due on or about October 31, the Board will not typically consider requests for waiver of District-levied property taxes or penalties and interest on taxes, except when recommended by the Administration pursuant to the criteria set forth below. Once a property has been referred to the Montgomery County Tax Claim Bureau for collection, the Board will not consider requests for waivers of District taxes, as well as interest and penalties associated with those taxes. The deadline for any requests for waivers is December 15.

- Residential Property Taxpayers

The Board reserves the right to consider requests for waiver of interest and penalties, but not the waiver of taxes themselves, by residential property taxpayers in the case of rare and extraordinary circumstances. The failure of a taxpayer to receive a bill for property that the taxpayer has owned for more than one year is typically not considered a rare and extraordinary circumstance. The Board delegates the authority to approve a residential taxpayer’s first waiver request to the administration. With the exception of circumstances governed by additional statutes or regulations, subsequent requests will typically be denied.

Pursuant to Act 57 of 2022, beginning in the 2023-2024 fiscal year the Board will automatically waive additional charges on the real estate tax of a taxpayer who failed to receive a tax notice during their first year of ownership of real property, provided that taxpayer applies for and properly submits a waiver request as detailed in this policy’s accompanying regulation.

- Industrial and Commercial Property taxpayers

The Board will not consider requests for waiver of property taxes, including interest and penalties, by industrial and commercial property taxpayers.

Government Entities

The Board, as a matter of policy, agrees to waive property and transfer taxes owed by the following governmental entities, if that entity has affirmed, through respective counsel, a reciprocal practice of waiver of property and transfer taxes for District property:

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- a. The Township of Lower Merion
  
- b. The Borough of Narberth

The Administration may grant requests for waivers of property taxes and/or property transfer taxes from the Township of Lower Merion and the Borough of Narberth without further Board action.

Non-Profit Entities

To the extent permitted by law, the Board will waive property taxes owed by entities not operated for profit (“non-profit entity”) that are recognized as exempt from property taxes upon receipt by the District of the Board of Assessment Appeals’ determination of the exempt status of the property. The date of the waiver is retroactive to the date that the non-profit entity can establish that the property has been used for the purpose for which the exemption was granted. No more than one year of taxes may be forgiven. The Administration may grant such requests for waivers of property taxes from such entities without further Board action. This section does not apply to any matter where the District is appealing the Board of Assessment Appeals’ determination granting an exemption.