



Lower Merion School District

301 East Montgomery Ave.

Ardmore, PA 19003-3399

Phone: 610-645-1970 ♦ Fax: 610-645-9772 ♦ Taxes@lmsd.org

School Tax Penalty Dispute – Waiver Request Form

Instructions: Residential property owners seeking a **ONE-TIME TAX PENALTY WAIVER** to their real estate tax bill must complete, sign, and return this form **NO LATER THAN DECEMBER 15 OF THE TAX YEAR FOR WHICH WAIVER IS REQUESTED** to Lower Merion School District’s Business Office at the address, fax number, or email address noted above. Upon receipt of a complete Waiver Request Form, the School District will review and evaluate the request. A written decision granting or denying the request will be sent to the property owner by email, or by mail if no email address is available.

The District will consider waivers of tax penalties only on a property owner’s School District taxes for the property owner’s primary residence, AND either:

- (a) the taxpayer had personally extenuating circumstances that caused the payment to not be submitted in a timely manner, or**
- (b) the taxpayer made a good faith effort to submit payment in a timely manner, but due to circumstances beyond the taxpayer’s control or a clerical error, timely payment was not received by the Tax Collector.**

Requests for waiver of penalties related to County, Township, Borough or other taxes will not be considered.

Date of Request: _____

Name(s) (as it appears on your tax bill): _____

Complete Address of District Property: _____

Parcel Number (Found on tax bill): _____

Email: _____ Phone: _____

Tax Year: July 1, 20_____ through June 30, 20_____

Penalty Assessed: \$ _____

Explanation of Reason/Circumstances Surrounding Waiver Request (attach additional sheets if necessary): _____

- Is the District Property your primary residence? **YES NO**
- Have your taxes been paid as of today? **YES NO**
- Has the penalty on your taxes been paid as of today? **YES NO**
- Have you previously applied for or received a waiver from the penalty assessed on your Lower Merion School District taxes? **YES NO**
 - If YES, indicate when this waiver was applied for or received: _____

Signature of Property Owner Date

Signature of Property Co-Owner (If Applicable) Date