COUNCIL ROCK SCHOOL DISTRICT

SECTION: FINANCES

TITLE: TAX EXONERATION

ADOPTED: February 4, 1999

REVISED:

	606.1. TAX EXONERATION
1. Purpose 72 P.S. Sec. 5511.37	The Board recognizes that cooperation between the school district and its constituent municipalities provides benefits to the residents and taxpayers of each municipality. When opportunities arise for the Board to take action concerning the payment of taxes that may benefit one or more communities, the Board may provide relief for the municipality.
2. Authority	The Board has the authority to exonerate taxes under conditions that shall appear just and reasonable. The Board may exercise its own discretion in deciding whether or not to grant exoneration.
3. Delegation of Responsibility	The local municipality shall provide a written request to the Board or the Superintendent for the specific request for exoneration of taxes for property or structures specifically utilized for public purposes. The Board and/or Superintendent shall review the request and determine that the public use will benefit all residents of the community. The Board and/or Superintendent shall determine if the municipality providing the request has a policy which provides that public lands controlled and used by the District are eligible for similar exoneration from that municipality. The Board and/or Superintendent shall make a recommendation for the exoneration of school real estate taxes for the specific tax year for which the request is provided.
Boro of Rochester v. Geary 373 A.2d 1380 (1977)	