## RESOLUTION 2011-3

WHEREAS, Act 2010-93 of the Pennsylvania General Assembly authorizes taxing authorities, including counties, to exempt by resolution any person whose total income from all sources is less than \$12,000.00 per year from per capita tax;

WHEREAS, the Juniata County Commissioners desire to establish lower levels for exemption from per capita tax, and intend to do so by means of this Resolution;

NOW THEREFORE, BE IT RESOLVED, and it is so resolved by the Juniata County Commissioners, acting at its regular meeting held April 5, 2011, as follows, to wit:

- 1. Effective for the County tax year 2011 and thereafter until altered by resolution, all individuals under age 65 whose income from all sources is less than \$8,500.00 shall be exempt from payment of the County per capita tax.
- 2. Effective for the same period, an individual under age 65 with one dependent whose income from all sources is less than \$10,000.00 shall be exempt from payment of the County per capita tax.
- 3. Effective for the same period, an individual under age 65 with two or more dependents whose income from all sources is less than \$11,500 shall be exempt from payment of the County per capita tax.
- 4. Effective for the same period, an individual 65 years old or older whose income from all sources is less than \$9,800.00 shall be exempt from payment of the County per capita tax.
- 5. Effective for the same period, an individual 65 years old or older, with one dependent, whose income from all sources is less than \$11,300.00 shall be exempt from payment of the County per capita tax.
- 6. Effective for the same period, an individual 65 years old or older, with two or more dependents, whose income from all sources is less than \$12,000.00 shall be exept from payment of the County per capita tax.

IN WITNESS WHEREOF, we have hereunto set our hands and the County seal this day of April 2011.

JUNIATA COUNTY BOARD OF COMMISSIONERS

By:

By: Tuesal O'V