

The following categories shall be used as the basis for determining exonerations from per capita taxes:

1. Low Income

Any person with an individual income of less than \$14,500, and, if married, a joint income of less than \$29,160. "Income" includes money from all sources, and includes but is not limited to:

- a. Money received from government programs such as Social Security, Public Assistance and Unemployment Compensation.
- b. Money received as interest or dividend payments.
- c. Money received as salary or wages.

2. Student

Any person who is a full-time student at an accredited institution with an annual income of less than \$14,580.

3. Double Assessment

Any person who has paid a township per capita tax to another township to which tax was due and payable.

4. Military

Any person on active duty domiciled in another township but presently living in East Coventry Township.