

THE GENERAL ASSEMBLY OF PENNSYLVANIA

HOUSE BILL

No. 1642

Session of
1977

INTRODUCED BY IRVIS, DOYLE, MANDERINO, GARZIA,
BERLIN, SHUMAN, McLANE, REED, STAPLETON, ZITTERMAN,
CALTAGIRONE, FREIND, WILSON, LYNCH, KATZ, ZELLER, O'CONNELL,
W. D. HUTCHINSON, PRATT, ZORD AND HELFRICK,
SEPTEMBER 28, 1977

REFERRED TO COMMITTEE ON FINANCE, SEPTEMBER 28, 1977

AN ACT

1 Amending the act of March 11, 1971 (P.L.104, No.3), entitled, as
2 amended, "An act providing property tax or rent rebate to
3 certain senior citizens, widows, widowers and permanently
4 disabled with limited incomes; establishing uniform standards
5 and qualifications for eligibility to receive a rebated and
6 imposing duties upon the Department of Revenue," further
7 providing for the amount of rebate.

8 The General Assembly of the Commonwealth of Pennsylvania
9 hereby enacts as follows:

10 Section 1. Section 4, act of March 11, 1971 (P.L.104, No.3),
11 known as the "Senior Citizens Property Tax or Rent Rebate Act,"
12 reenacted and amended June 16, 1975 (P.L.7, No.4), is amended to
13 read:

14 Section 4. Property Tax or Rent Rebate.--[(a) The amount of
15 any claim for property tax rebate for real property taxes due
16 and payable during the calendar years 1971 and 1972, or rent
17 rebate in lieu of property taxes for rent due and payable during
18 the calendar year 1972 shall be determined in accordance with
19 the following schedule:

Percentage of Real Property Taxes or
Rent Rebate in Lieu of Property Taxes

Household Income Allowed as Rebate

\$ 0 - \$ 999	100%
1,000 - 1,499	90
1,500 - 1,999	80
2,000 - 2,499	70
2,500 - 2,999	60
3,000 - 3,499	50
3,500 - 3,999	40
4,000 - 4,999	30
5,000 - 5,999	20
6,000 - 7,499	10]

(a.1) The amount of any claim for [property tax rebate or]
rent rebate [in lieu of property taxes] for [real property taxes
or] rent due and payable during the calendar year 1973 and
thereafter shall be determined in accordance with the following
schedule:

\$ 0 - \$2,999	100%
3,000 - 3,499	90
3,500 - 3,999	80
4,000 - 4,499	70
4,500 - 4,999	60
5,000 - 5,499	50
5,500 - 5,999	40
6,000 - 6,499	30
6,500 - 6,999	20
7,000 - 7,499	10

(a.2) The amount of any claim for property tax rebate shall
be calculated in accordance with the following formula and

1 schedule:

2
$$R = T - (IF \times HC)$$

3 Where:

4 R = Rebate.

5 T = Total amount of real
6 property tax.

7 IF = Income Factor as
8 determined from the
9 schedule.

10 HC = Household income of
11 claimant.

12 Schedule.

13 Household Income

14 Income Factor

15 \$ 0 - \$ 3,999 .02

16 4,000 - 5,499 .03

17 5,500 - 6,999 .04

18 7,000 - 8,499 .05

19 8,500 - 9,999 .07

20 10,000 - 11,499 .08

21 11,500 - 12,999 .09

22 13,000 - 14,999 .10

23 (b) No claim shall be allowed if the amount of property tax
24 or rent rebate computed in accordance with this section is less
25 than ten dollars (\$10), and the maximum amount of rent rebate
26 payable shall not exceed two hundred dollars (\$200).

27 (c) No claim shall be allowed if the claimant is a tenant of
28 an owner of real property exempt from real property taxes.

29 (d) If a homestead is owned or rented and occupied for only
30 a portion of a year or is owned or rented in part by a person

1 who does not meet the qualifications for a claimant, exclusive
2 of any interest owned or leased by a claimant's spouse, or if
3 the claimant is a widow or widower who remarries, or if the
4 claimant is permanently disabled person who is no longer
5 disabled, the department shall apportion the real property taxes
6 or rent in accordance with the period or degree or ownership or
7 leasehold or eligibility of the claimant in determining the
8 amount of rebate for which a claimant is eligible. A claimant
9 who is a renter shall not be eligible for rent rebate in lieu of
10 property taxes during those months within which he receives
11 public assistance from the Department of Public Welfare.

12 Section 2. This act shall take effect immediately and shall
13 be applicable to rebates made for taxes paid during calendar
14 year 1977 and thereafter.