
THE GENERAL ASSEMBLY OF PENNSYLVANIA

SENATE BILL

No. 10

Session of
1995

INTRODUCED BY LOEPER, RHOADES, JUBELIRER, HART, SALVATORE,
HELFRICK, PORTERFIELD, PUNT, WILLIAMS AND BODACK,
JANUARY 17, 1995

REFERRED TO EDUCATION, JANUARY 17, 1995

AN ACT

1 Amending the act of March 10, 1949 (P.L.30, No.14), entitled "An
2 act relating to the public school system, including certain
3 provisions applicable as well to private and parochial
4 schools; amending, revising, consolidating and changing the
5 laws relating thereto," providing for real property tax
6 assistance programs.

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

9 Section 1. The act of March 10, 1949 (P.L.30, No.14), known
10 as the Public School Code of 1949, is amended by adding a
11 section to read:

12 Section 603.1. Real Property Tax Assistance Program.--(a)
13 Pursuant to section 2(b) of Article VIII of the Constitution of
14 Pennsylvania, the General Assembly hereby authorizes the board
15 of public education or the board of school directors of any
16 school district to establish a program to provide real property
17 tax assistance to qualified owners of real estate within the
18 school district.

19 (b) (1) The real property tax assistance program shall

1 require that each eligible claimant provide the school district
2 with up to fifty (50) hours of work in positions designated by
3 the school district in return for a reduction of the real
4 property tax on a claimant's homestead not to exceed five
5 hundred dollars (\$500).

6 (2) The real property tax assistance program shall apply
7 only to real property taxes on an eligible claimant's homestead.
8 For purposes of this act, an eligible taxpayer's homestead is
9 real property which qualifies as a homestead under the act of
10 March 11, 1971 (P.L.104, No.3), known as the "Senior Citizens
11 Rebate and Assistance Act," except real property which is rented
12 or leased to the eligible taxpayer.

13 (c) The program of real property tax assistance shall
14 incorporate without change the definitions in subsection (f) and
15 may incorporate provisions of the "Senior Citizens Rebate and
16 Assistance Act," or such other standards as the board may
17 approve. No moneys received from the Commonwealth shall be used
18 to support this program.

19 (d) The Department of Education shall promulgate regulations
20 regarding the conduct of tax assistance programs established
21 pursuant to this section to include standards and other
22 eligibility criteria, including, but not limited to, criminal
23 history background checks, for positions in which participants
24 will be employed.

25 (e) The board of public education or the board of school
26 directors of any school district shall, by resolution,
27 promulgate regulations to carry out the provisions of this
28 section consistent with applicable regulations adopted by the
29 Department of Education.

30 (f) As used in this section:

1 (1) "Claimant" shall mean a claimant under the act of March
2 11, 1971 (P.L.104, No.3), known as the "Senior Citizens Rebate
3 and Assistance Act," whether or not a claim is filed under that
4 act. (i) Except as provided under subclause (ii), a claimant
5 shall have a household income equal to or less than two hundred
6 (200) per centum of the maximum household income necessary to
7 qualify for a property tax rebate or rent rebate under the
8 "Senior Citizens Rebate and Assistance Act." (ii) A school
9 district may establish a maximum household income for qualifying
10 for the real property tax assistance program which is lower than
11 the maximum household income provided for under subclause (i).
12 The resolution specifically adopting the real property tax
13 assistance program shall state the lower maximum household
14 income. If the resolution does not state a lower maximum
15 household income, the maximum household income provided under
16 subclause (i) shall apply to the school district.

17 (2) "Income" shall mean all income, from whatever source
18 derived, including, but not limited to, salaries, wages,
19 bonuses, commissions, income from self-employment, alimony,
20 support money, cash public assistance and relief, the gross
21 amount of any pensions or annuities, including railroad
22 retirement benefits, all benefits received under State
23 unemployment insurance laws and veterans' disability payments,
24 all interest received from the Federal Government or any state
25 government or any instrumentality or political subdivision
26 thereof, realized capital gains, rentals, workers' compensation
27 and the gross amount of loss of time, insurance benefits, life
28 insurance benefits and proceeds (except for the first five
29 thousand dollars (\$5,000) of the total of death benefit
30 payments), and gifts of cash or property (other than transfers

1 by gift between members of a household) in excess of a total
2 value of five hundred dollars (\$500). The term shall not include
3 any benefits received under the Social Security Act (49 Stat.
4 620, 42 U.S.C. § 301 et seq.) and shall not include surplus food
5 or other relief in kind supplied by a governmental agency or
6 property tax or rent rebate or inflation dividends.

7 Section 2. This act shall take effect in 60 days.