

THE GENERAL ASSEMBLY OF PENNSYLVANIA

HOUSE BILL
No. 2803 Session of
1978

INTRODUCED BY POLITE, ZORD, HONAMAN, KLINGAMAN AND E. Z. TAYLOR,
SEPTEMBER 21, 1978

REFERRED TO COMMITTEE ON FINANCE, SEPTEMBER 21, 1978

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 persons with limited incomes; establishing uniform
5 standards and qualifications for eligibility to receive a
6 rebate; and imposing duties upon the Department of Revenue,"
7 changing the percentage allowed as assistance.

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:

20 Percentage of Real Property Taxes or

Rent Rebate in Lieu of Property Taxes

Household Income	Allowed as Rebate
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\$ 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 or rent rebate in lieu of property taxes for real property taxes or rent due and payable during the calendar year 1978 and

1 thereafter shall be determined in accordance with the following
2 schedule:

3	<u>\$ 0 - \$4,999</u>	<u>100%</u>
4	<u>5,000 - 5,499</u>	<u>90</u>
5	<u>5,500 - 5,999</u>	<u>80</u>
6	<u>6,000 - 6,499</u>	<u>70</u>
7	<u>6,500 - 6,999</u>	<u>60</u>
8	<u>7,000 - 7,499</u>	<u>50</u>
9	<u>7,500 - 7,999</u>	<u>40</u>
10	<u>8,000 - 8,499</u>	<u>30</u>
11	<u>8,500 - 8,999</u>	<u>20</u>
12	<u>9,000 - 9,499</u>	<u>10</u>

13 (b) No claim shall be allowed if the amount of property tax
14 or rent rebate computed in accordance with this section is less
15 than ten dollars (\$10), and the maximum amount of rebate payable
16 shall not exceed [two hundred dollars (\$200)] four hundred
17 dollars (\$400).

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

20 (d) If a homestead is owned or rented and occupied for only
21 a portion of a year or is owned or rented in part by a person
22 who does not meet the qualifications for a claimant, exclusive
23 of any interest owned or leased by a claimant's spouse, or if
24 the claimant is a widow or widower who remarries, or if the
25 claimant is permanently disabled person who is no longer
26 disabled, the department shall apportion the real property taxes
27 or rent in accordance with the period or degree or ownership or
28 leasehold or eligibility of the claimant in determining the
29 amount of rebate for which a claimant is eligible. A claimant
30 who is a renter shall not be eligible for rent rebate in lieu of

1 property taxes during those months within which he receives
2 public assistance from the Department of Public Welfare.
3 Section 2. This act shall take effect immediately.