

THE GENERAL ASSEMBLY OF PENNSYLVANIA

**HOUSE BILL**  
**No. 1017** Session of  
1979

INTRODUCED BY PRATT, F. TAYLOR AND CAPPABIANCA, APRIL 24, 1979

REFERRED TO COMMITTEE ON FINANCE, APRIL 24, 1979

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 including certain single persons within the act.

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

10 Section 1. The title, section 2, clause (6) of section 3,  
11 subsection (d) of section 4, sections 5 and 6, act of March 11,  
12 1971 (P.L.104, No.3), known as the "Senior Citizens Property Tax  
13 or Rent Rebate Act," reenacted and amended June 16, 1975 (P.L.7,  
14 No.4), sections 4(d), 5 and 6 amended November 22, 1978  
15 (P.L.1157, No.272), are amended to read:

16 AN ACT

17 Providing property tax or rent rebate to certain [senior  
18 citizens, widows, widowers and permanently disabled] persons  
19 with limited incomes; establishing uniform standards and  
20 qualifications for eligibility to receive a rebate; and

1 imposing duties upon the Department of Revenue.

2 Section 2. Declaration of Policy.--In recognition of the  
3 severe economic plight of certain senior citizens, [widows,  
4 widowers] certain single persons and permanently disabled  
5 persons who are real property owners or renters with fixed and  
6 limited incomes who are faced with rising living costs and  
7 constantly increasing tax burdens upon their homesteads, the  
8 General Assembly, pursuant to the mandates of the Constitutional  
9 Convention of 1968, considers it to be a matter of sound public  
10 policy to make special provisions for property tax rebates or  
11 rent rebates in lieu of property taxes to that class of senior  
12 citizens, [widows, widowers] single persons and permanently  
13 disabled persons who are real property taxpayers or renters who  
14 are without adequate means of support to enable them to remain  
15 in peaceable possession of their homes and relieving their  
16 economic burden.

17 Section 3. Definitions.--As used in this act:

18 \* \* \*

19 (6) "Claimant" means a person who files a claim for property  
20 tax rebate or rent rebate in lieu of property taxes and was  
21 sixty-five years of age or over, or whose spouse (if a member of  
22 the household) was sixty-five years of age or over, during a  
23 calendar year in which real property taxes or rent were due and  
24 payable or was a [widow or widower] single person and was fifty  
25 years of age or over during a calendar year or part thereof in  
26 which real property taxes or rent were due and payable, or was a  
27 permanently disabled person during a calendar year or part  
28 thereof in which real property taxes or rent were due and  
29 payable. [For the purposes of this act the term "widow" or  
30 "widower" shall mean the surviving wife or the surviving

1 husband, as the case may be, of a deceased individual and who  
2 has not remarried except as provided in subsection (c) and (d)  
3 of section 4 of this act.] For the purposes of this act the term  
4 "single person" shall mean a person who has never married or who  
5 has married and has been divorced and has not remarried or who  
6 has married and whose spouse has died except as provided in  
7 section 4(d). For the purposes of this act the term "permanently  
8 disabled person" shall mean a person who is unable to engage in  
9 any substantial gainful activity by reason of any medically  
10 determinable physical or mental impairment which can be expected  
11 to continue indefinitely, except as provided in subsection [(c)  
12 and] (d) of section 4 of this act.

13 \* \* \*

14 Section 4. Property Tax or Rent Rebate.-- \* \* \*

15 (d) If a homestead is owned or rented and occupied for only  
16 a portion of a year or is owned or rented in part by a person  
17 who does not meet the qualifications for a claimant, exclusive  
18 of any interest owned or leased by a claimant's spouse, or if  
19 the claimant is a [widow or widower] single person who  
20 [remarries] marries, or if the claimant is a permanently  
21 disabled person who is no longer disabled, the department shall  
22 apportion the real property taxes or rent in accordance with the  
23 period or degree of ownership or leasehold or eligibility of the  
24 claimant in determining the amount of rebate for which a  
25 claimant is eligible. A claimant who is a renter shall not be  
26 eligible for rent rebate in lieu of property taxes during those  
27 months within which he receives public assistance from the  
28 Department of Public Welfare.

29 Section 5. Filing of Claim.--A claim for property tax or  
30 rent rebate shall be filed with the department on or before the

1 thirtieth day of June of the year next succeeding the end of the  
2 calendar year in which real property taxes or rent were due and  
3 payable: Provided, That claims filed after the June 30 deadline  
4 until December 31 of such calendar year shall be accepted by the  
5 Secretary of Revenue as long as funds are available to pay the  
6 benefits to the late filing claimants. No reimbursement on a  
7 claim shall be made from the State Lottery Fund earlier than the  
8 day following the thirtieth day of June provided in this act on  
9 which that claim may be filed with the department. Only one  
10 claimant from a homestead each year shall be entitled to  
11 property tax or rent rebate. If two or more persons are able to  
12 meet the qualifications for a claimant, they may determine who  
13 the claimant shall be. If they are unable to agree, the  
14 department shall determine to whom a rebate is to be paid. A  
15 claim may be filed by single persons who meet the eligibility  
16 requirements of this act.

17 Section 6. Proof of Claim.--Each claim shall include  
18 reasonable proof of household income, the size and nature of the  
19 property claimed as a homestead and the rent or tax receipt, or  
20 other proof that the real property taxes on the homestead have  
21 been paid, or rent in connection with the occupancy of a  
22 homestead has been paid. If the claimant is a [widow, or  
23 widower,] single person a declaration of such status on such  
24 forms and in such manner as prescribed by the Secretary of  
25 Revenue shall be included. Proof that a claimant is eligible to  
26 receive disability benefits under the Federal Social Security  
27 Act shall constitute proof of disability under this act. No  
28 person who has been found not to be disabled by the social  
29 security administration shall be granted a rebate under this  
30 act. A claimant not covered under the Federal Social Security

1 Act shall be examined by a physician designated by the  
2 department and such status determined using the same standards  
3 used by the social security administration. It shall not be  
4 necessary that such taxes or rent were paid by the claimant:  
5 Provided, That the rent or taxes have been paid when the claim  
6 is filed. The first claim filed shall include proof that the  
7 claimant or his spouse was age sixty-five or over or fifty years  
8 or over in the case of a widow, or widower, during the calendar  
9 year in which real property taxes or rent were due and payable.

10 Section 2. The provisions of this amendatory act shall take  
11 effect immediately and shall apply to the calendar years  
12 commencing January 1, 1978 and thereafter.