

THE GENERAL ASSEMBLY OF PENNSYLVANIA

HOUSE BILL
No. 1064 Session of
1979

INTRODUCED BY STAIRS, APRIL 25, 1979

REFERRED TO COMMITTEE ON HEALTH AND WELFARE, APRIL 25, 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 providing rebates for furnishing sewage service to a
8 homestead.

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

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

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

16 * * *

17 (8) "Homestead assessments" means assessments, rentals, and
18 charges for the furnishing of sewage service to a homestead.

19 Section 2. Sections 4, 5 and 6 of the act, amended November
20 22, 1978 (No.272), are amended to read:

21 Section 4. Property Tax, [or] Rent Rebate and Homestead

1 Assessments.--

2 (a.1) The amount of any claim for property tax rebate or
3 rent rebate in lieu of property taxes for real property taxes or
4 rent due and payable during the calendar year 1973 through
5 calendar year 1977, inclusive, shall be determined in accordance
6 with the following schedule:

7	\$ 0 - \$2,999	100%
8	3,000 - 3,499	90
9	3,500 - 3,999	80
10	4,000 - 4,499	70
11	4,500 - 4,999	60
12	5,000 - 5,499	50
13	5,500 - 5,999	40
14	6,000 - 6,499	30
15	6,500 - 6,999	20
16	7,000 - 7,499	10

17 (a.2) The amount of any claim for property tax rebate or
18 rent rebate in lieu of property taxes for real property taxes or
19 rent due and payable during calendar year 1978 and thereafter,
20 or homestead assessment rebate, shall be determined in
21 accordance with the following schedule:

22	Percentage of <u>Homestead Assessment,</u>	
23	Real Property Taxes or Rent Rebate in	
24	Household Income	Lieu of Property Taxes Allowed As Rebate
25	\$ 0 - \$4,499	100%
26	4,500 - 4,999	90
27	5,000 - 5,499	80
28	5,500 - 5,999	70
29	6,000 - 6,499	60
30	6,500 - 6,999	50

1	7,000 - 7,499	40
2	7,500 - 7,999	30
3	8,000 - 8,499	20
4	8,500 - 8,999	10

5 (b) No claim shall be allowed if the amount of property tax,
6 [or] rent rebate or homestead assessment computed in accordance
7 with this section is less than ten dollars (\$10), and the
8 maximum amount of rebate payable shall not exceed four hundred
9 dollars (\$400) for each category of rebate.

10 (c) No claim shall be allowed for property tax or rent
11 rebate if the claimant is a tenant of an owner of real property
12 exempt from real property taxes.

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

27 Section 5. Filing of Claim.--A claim for property tax [or]
28 rent or homestead assessment rebate shall be filed with the
29 department on or before the thirtieth day of June of the year
30 next succeeding the end of the calendar year in which real

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

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

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

10 Section 3. Section 8 of the act, amended July 1, 1978
11 (No.133), is amended to read:

12 Section 8. Funds for Payment of Administrative Expenses and
13 Claims.--Expenses, salaries and other costs incurred in the
14 administration of this act and approved claims shall be paid
15 from the State Lottery Fund established by the act of August 26,
16 1971 (P.L.351, No.91), known as the "State Lottery Law." In the
17 event that the total amount of administrative expenses and
18 claims exceeds the amount in such fund, in any one year, then
19 the amounts allowed as tax, [or] rent or homestead assessment
20 rebates shall be reduced in the proportion that the amount of
21 such fund bears to the total amount of claims in such year. For
22 the purposes of this section, for the fiscal years beginning
23 July 1, 1975, July 1, 1976, July 1, 1977 and July 1, 1978, the
24 amount in the State Lottery Fund shall include funds available
25 including revenue estimated to be available for the purposes of
26 administrative expenses and claims.

27 Section 4. Section 11.1 of the act is amended to read:

28 Section 11.1. Petition for Redetermination.--Any claimant
29 whose claim for property tax, rent, or homestead assessment
30 rebate is either denied, corrected or otherwise adversely

1 affected by the department, may file with the department a
2 petition for redetermination on forms supplied by the department
3 within ninety days after the date of mailing of written notice
4 by the department of such action. Such petition shall set forth
5 the grounds upon which claimant alleges that such departmental
6 action is erroneous or unlawful, in whole or part, and shall be
7 accompanied by an affidavit or affirmation that the facts
8 contained therein are true and correct. An extension of time for
9 filing the petition may be allowed for cause but not to exceed
10 one hundred twenty days. The department shall hold such hearings
11 as may be necessary for the purpose of redetermination, and each
12 claimant who has duly filed such petition for redetermination
13 shall be notified by the department of the time when, and the
14 place where, such hearing in his case will be held.

15 It shall be the duty of the department, within six months
16 after receiving a filed petition for redetermination, to dispose
17 of the matters raised by such petition and mail notice of the
18 department's decision to the claimant.

19 Section 5. This act shall take effect immediately and shall
20 apply retroactively to taxable years beginning January 1, 1978
21 and thereafter.