

THE GENERAL ASSEMBLY OF PENNSYLVANIA

**HOUSE BILL**  
**No. 1930** Session of  
1979

INTRODUCED BY PERZEL AND McKELVEY, OCTOBER 31, 1979

REFERRED TO COMMITTEE ON FINANCE, OCTOBER 31, 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 and further  
8 providing for household income limitations.

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

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

AN ACT

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

1 qualifications for eligibility to receive a rebate; and  
2 imposing duties upon the Department of Revenue.

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

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

19 \* \* \*

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

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

14 \* \* \*

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

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

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

22 Household Income	Allowed as Rebate
23 \$ 0 - \$4,499	100%
24 4,500 - 4,999	90
25 5,000 - 5,499	80
26 5,500 - 5,999	70
27 6,000 - 6,499	60
28 6,500 - 6,999	50
29 7,000 - 7,499	40
30 7,500 - 7,999	30

1	8,000 - 8,499	20
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$$2 \quad 8,500 - [8,999] \quad \underline{9,999} \quad 10$$

3 \* \* \*

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

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

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

12 Section 2. The provisions of this amendatory act shall take  
13 effect immediately and shall apply retroactively to calendar  
14 years commencing on January 1, 1979 and thereafter.