

No. 1978-272

AN ACT

Amending the act of March 11, 1971 (P.L.104, No.3), entitled, as amended, "An act providing property tax or rent rebate to certain senior citizens, widows, widowers and permanently disabled persons with limited incomes; establishing uniform standards and qualifications for eligibility to receive a rebate; and imposing duties upon the Department of Revenue," extending the time for filing claims, making editorial changes and substituting a declaration for an affidavit of widow or widower status.

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

Section 1. Sections 4, 5 and 6, act of March 11, 1971 (P.L.104, No.3), known as the "Senior Citizens Property Tax or Rent Rebate Act," sections 4 and 6 reenacted and amended June 16, 1975 (P.L.7, No.4), and section 5 amended December 16, 1977 (P.L.327, No.96), are amended to read:

Section 4. Property Tax or Rent Rebate.—**[(a) The amount of any claim for property tax rebate for real property taxes due and payable during the calendar years 1971 and 1972, or rent rebate in lieu of property taxes for rent due and payable during the calendar year 1972 shall be determined in accordance with the following schedule:**

Household Income	Percentage of Real Property Taxes or Rent Rebate in Lieu of Property Taxes Allowed as Rebate
\$ 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] *through calendar year 1977, inclusive*, 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 calendar year 1978 and thereafter shall be determined in accordance with the following schedule:

<i>Household Income</i>	<i>Percentage of Real Property Taxes or Rent Rebate in Lieu of Property Taxes Allowed as Rebate</i>
\$ 0 - \$4,499	100%
4,500 - 4,999	90
5,000 - 5,499	80
5,500 - 5,999	70
6,000 - 6,499	60
6,500 - 6,999	50
7,000 - 7,499	40
7,500 - 7,999	30
8,000 - 8,499	20
8,500 - 8,999	10

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

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

(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 who remarries, 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.

Section 5. Filing of Claim.—A claim for property tax or rent rebate shall be filed with the department on or before the thirtieth day of June of the year next succeeding the end of the calendar year in which real property taxes or rent were due and payable: Provided, That claims filed after the June 30 deadline **[may] until December 31 of such calendar year shall be accepted [at the discretion of] by the Secretary of Revenue [for cause shown] as long as funds are available to pay the benefits to the late filing claimants.** No reimbursement on a claim shall be made from the State Lottery Fund earlier than the day following the **[last day] thirtieth day of June** provided in this act on which that claim may be filed with the department. Only one claimant from a homestead each year shall be entitled to property tax or rent rebate. If two or more persons are able to meet the qualifications for a claimant, they may determine who the claimant shall be. If they are unable to agree, the department shall determine to whom a rebate is to be paid.

Section 6. Proof of Claim.—Each claim shall include reasonable proof of household income, the size and nature of the property claimed as a homestead and the rent or tax receipt, or other proof that the real property taxes on the homestead have been paid, or rent in connection with the occupancy of a homestead has been paid. If the claimant is a widow, or widower, **[an affidavit] a declaration** of such status **on such forms and in such manner as prescribed by the Secretary of Revenue** shall be included. Proof that a claimant is eligible to receive disability benefits under the Federal Social Security Act shall constitute proof of disability under this act. No person who has been found not to be disabled by the social security administration shall be granted a rebate under this act. A claimant not covered under the Federal Social Security Act shall be examined by a physician designated by the department and such status determined using the same standards used by the social security administration. It shall not be necessary that such taxes or rent were paid by the claimant: Provided, That the rent or taxes have been paid when the claim is filed. The first claim filed shall include proof that the claimant or his spouse was age sixty-five or over or fifty years or over in the case of a widow, or widower, during the calendar year in which real property taxes or rent were due and payable.

Section 2. This act shall take effect immediately and the amendments to sections 4 and 5 shall be retroactive to taxes or rent paid on or after January 1, 1978.

APPROVED—The 22nd day of November, A. D. 1978.

MILTON J. SHAPP