

## No. 1982-56

## AN ACT

## SB 1102

Amending the act of March 11, 1971 (P.L.104, No.3), entitled, as reenacted and amended, "An act providing property tax or rent rebate and inflation dividends to certain senior citizens, widows, widowers and permanently disabled persons with limited incomes; establishing uniform standards and qualifications for eligibility to receive rebates and dividends; and imposing duties upon the Department of Revenue," increasing eligibility under the property tax or rent rebate and inflation dividend; adjusting rebate and dividend schedule; increasing the maximum rebate; and providing for transportation assistance grants and grants to area agencies on aging for services to older persons.

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

Section 1. The title, sections 1 and 2, clause (7) of section 3 and section 4, act of March 11, 1971 (P.L.104, No.3), known as the "Senior Citizens Property Tax or Rent Rebate and Older Persons Inflation Needs Act," reenacted and amended June 16, 1975 (P.L.7, No.4) and amended December 21, 1979 (P.L.570, No.131), are amended to read:

## AN ACT

Providing property tax or rent rebate and inflation dividends to certain senior citizens, widows, widowers and permanently disabled persons with limited incomes; establishing uniform standards and qualifications for eligibility to receive rebates and dividends; *providing for transportation assistance grants and grants to area agencies on aging for services to older persons*; and imposing duties upon the Department of Revenue.

Section 1. Short Title.—This act shall be known and may be cited as the "Senior Citizens [**Property Tax or Rent**] Rebate and [**Older Persons Inflation Needs**] *Assistance Act.*"

Section 2. Declaration of Policy.—In recognition of the severe economic plight of certain senior citizens, widows, widowers and permanently disabled persons who are real property owners or renters with fixed and limited incomes who are faced with rising living costs and constantly increasing tax and inflation cost burdens [**upon their homesteads**] *which threaten their homesteads and self-sufficiency*, the General Assembly, pursuant to the mandates of the Constitutional Convention of 1968, considers it to be a matter of sound public policy to make special provisions for property tax rebates or rent rebates in lieu of property taxes and inflation dividends to that class of senior citizens, widows, widowers and permanently disabled persons who are real property taxpayers or renters who are without adequate means of support to enable them to remain in peaceable possession of their homes and relieving their eco-

nomnic burden *and to provide transportation assistance grants and to provide grants to area agencies on aging for services to older persons.*

Section 3. Definitions.—As used in this act:

\* \* \*

(7) “Claimant” means a person who files a claim for property tax rebate or rent rebate in lieu of property taxes and inflation dividend and was sixty-five years of age or over, or whose spouse (if a member of the household) was sixty-five years of age or over, during a calendar year in which real property taxes, rent and inflation costs were due and payable or was a widow or widower and was fifty years of age or over during a calendar year or part thereof in which real property taxes, rent and inflation costs were due and payable, or was a permanently disabled person *eighteen years of age or over* during a calendar year or part thereof in which real property taxes, rent and inflation costs were due and payable. For the purposes of this act the term “widow” or “widower” shall mean the surviving wife or the surviving husband, as the case may be, of a deceased individual and who has not remarried except as provided in subsection (c) and (d) of section 4 of this act. For the purposes of this act the term “permanently disabled person” shall mean a person who is unable to engage in any substantial gainful activity by reason of any medically determinable physical or mental impairment which can be expected to continue indefinitely, except as provided in subsection (c) and (d) of section 4 of this act.

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Section 4. Property Tax; Rent Rebate and Inflation Cost.

(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 calendar year [1978] 1981 and thereafter 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 - \$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]

**Percentage of Real Property Taxes or  
Rent Rebate in Lieu of  
Property Taxes Allowed as Rebate**

**Household Income**

\$ 0 - \$4,999	100%
5,000 - 5,999	80
6,000 - 6,999	60
7,000 - 7,999	40
8,000 - 8,999	20
9,000 - 11,999	10

(a.2) To all claimants eligible for a property tax or rent rebate there shall be paid an inflation dividend determined in accordance with the following schedule:

**[Household Income**

\$ 0 - 3,999	<b>Dividend</b> \$95
4,000 - 4,999	70
5,000 - 5,999	40
6,000 - 7,499	20
7,500 - 8,999	15]

**Household Income**

\$ 0 - 4,999	<b>Dividend</b> \$125
5,000 - 5,999	100
6,000 - 6,999	75
7,000 - 7,999	60
8,000 - 8,999	45
9,000 - 11,999	30

(a.3) To all claimants eligible for a property tax or rent rebate for real property taxes or rent due and payable during calendar year 1980 there shall be paid one hundred dollars (\$100) as an additional inflation dividend. The additional inflation dividend payment shall be mailed no later than the mailing of the application form for claiming a 1981 property tax or rent rebate.

(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 property tax or rent rebate payable shall not exceed [four hundred dollars (\$400)] five hundred dollars (\$500).

(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 receives public assistance from the Department of Public Welfare shall not be eligible for rent rebate in lieu of property taxes, or an inflation [discount] *dividend* during those months within which he receives public assistance.

(e) Rent shall not include subsidies provided by or through a governmental agency.

Section 2. The act is amended by adding sections to read:

**Section 11.4. Grants to Area Agencies on Aging for Services to Older Persons.**—*For fiscal year 1981-1982 six million two hundred thousand dollars (\$6,200,000) is hereby appropriated from the Lottery Fund to the Department of Aging for service grants to area agencies on aging. The department shall allocate these funds to area agencies on aging on the basis of each agency's proportionate share of all State and Federal Funds currently available. Such funds shall not be used for costs of administration.*

**Section 11.5. Transportation Assistance Grant.**—*For the fiscal year 1982-1983 four million one hundred thousand dollars (\$4,100,000) is hereby appropriated from the Lottery Fund to the Department of Aging for transportation grants to area agencies on aging to purchase, replace or lease vehicles and/or equipment for use in senior citizens transportation. The total amount to be granted to each area agency on aging shall be determined by the following formula:*

*(two million fifty thousand dollars X a/b) +*

*(two million fifty thousand dollars X c/d)*

*“a” equals the number of elderly poor persons residing in the area served by the area agency on aging.*

*“b” equals the number of elderly poor persons in Pennsylvania.*

*“c” equals the number of square miles of the area served by the area agency on aging.*

*“d” equals the number of square miles in Pennsylvania.*

*The grant shall be in addition to those authorized under and may be used in conjunction with section 406 of the act of January 22, 1968 (P.L.42, No.8), known as the “Pennsylvania Urban Mass Transportation Law.”*

Section 3. Section 203(5)(iv) of the act of January 22, 1968 (P.L.42, No.8), known as the “Pennsylvania Urban Mass Transportation Law,” is repealed.

Section 4. This act shall take effect immediately and shall be retroactive to January 1, 1982.

APPROVED—The 10th day of March, A. D. 1982.

DICK THORNBURGH