



**State College Area School District
Business Office
240 Villa Crest Drive
State College, PA 16801
814-231-1021**

To: Robert J. O'Donnell

From: Randy L. Brown and Donna Watson

RE: Board Resolution for Supplemental Property Tax Rebate

Date: June 7, 2017

The 2017-18 State College Area School District budget includes an allotment of \$100,000 for the continuation of the Supplemental Property Tax Rebate Program. The attached resolution is presented for Board approval for the program set to begin on July 1, 2017. Section 2(d) of the attached resolution has been added to allow the district to rescind this resolution if the Commonwealth were to include property tax reform in the 2017-18 budget. Section 3 has also been revised for rebate payments to be delivered following the passage of the 2017-18 Commonwealth budget. These changes were recommended by the Finance Committee given recent discussions of proposed property tax elimination legislation.

STATE COLLEGE AREA SCHOOL DISTRICT
CENTRE COUNTY, PENNSYLVANIA

V-E

A RESOLUTION OF THE BOARD OF SCHOOL DIRECTORS OF STATE COLLEGE AREA SCHOOL DISTRICT, CENTRE COUNTY, PENNSYLVANIA, PROVIDING PROPERTY TAX REBATES TO CERTAIN SENIOR CITIZENS, WIDOWS, WIDOWERS, AND DISABLED PERSONS WITH FIXED AND LIMITED INCOMES; ESTABLISHING UNIFORM STANDARDS AND QUALIFICATIONS FOR ELIGIBILITY TO RECEIVE A REBATE; AND PROVIDING PENALTIES FOR FRAUDULENT CLAIMS.

WHEREAS, the Board of School Directors ("Board") of the State College Area School District, Centre County, Pennsylvania ("School District") considers it to be a matter of sound public policy to make special provisions for property tax rebates to that class of senior citizens, widows, widowers and disabled persons who are real property taxpayers of an approved Homestead/Farmstead property and to relieve their economic burden; and

WHEREAS, pursuant to this Resolution, the Board is demonstrating a willingness to help the above individuals.

NOW, THEREFORE, BE IT RESOLVED by the Board as follows:

1) **Definitions.** The following words and phrases, when used in this Resolution shall have the meanings ascribed to them in this Section 1, except where the context clearly indicates or requires a different meaning.

(a) "Act" means Chapter 13 (Senior Citizens Property Tax and Rent Rebate Assistance) of the Taxpayer Relief Act, Act 1 of Special Session 2006 as amended.

(b) "Claimant" means a person who files a claim for property tax rebate under the Act and, for the 2016 calendar year, (i) was sixty-five (65) years of age or over, or whose spouse (if a member of the household) was sixty-five (65) years of age or over, (ii) was a widow or widower and was fifty (50) years of age or over, or (iii) was a permanently disabled person eighteen (18) years of age or over. For the purposes of this Resolution, the term "widow" or "widower" shall mean the surviving wife or surviving husband, as the case may be, of a deceased individual and who has not remarried, and 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.

(c) "Claim Form" means the form attached hereto as Exhibit A and the additional information required to be filed with the Business Office of the School District as set forth on such form.

(d) "Total Income" shall mean income as defined by the Pennsylvania Department of Revenue for reporting for the Property Tax/Rent Rebate program. "Property Tax Paid" shall be the property taxes paid to the School District during the 2016/2017 School District Fiscal Year. Property taxes must have been paid prior to December 31, 2016 to qualify for Property Tax Rebate.

(e) "School District Fiscal Year" means July 1st to the following June 30th.

(f) "Resolution" means this Resolution.

2. **Property Tax Rebate.**

(a) Subject to the other provisions of this Resolution, during the 2017/2018 School District Fiscal Year, the School District shall pay a property tax rebate in accordance with the following schedule.

Total Income	Maximum Rebate
\$0 to \$8,000	\$650
\$8,001 to \$15,000	\$500
\$15,001 to \$18,000	\$300
\$18,001 to \$35,000	\$250

(b) Notwithstanding the foregoing, a Claimant with Total Income greater than \$35,000 shall not be eligible for a property tax rebate and any property tax rebate to be paid by the School District to an otherwise eligible Claimant in the 2017/2018 School District Fiscal Year shall be limited to the lesser of:

(i) The excess of property taxes paid to the School District by the Claimant in the 2016/2017 School District Fiscal Year over the property tax rebate paid to the Claimant under the Act during the 2017/2018 School District Fiscal Year by reason of the payment of such property taxes to the School District; or

(ii) Six Hundred Fifty Dollars (\$650.00)

(c) Notwithstanding (a) and (b) above, the total of all property tax rebates paid to the Claimant under the Act, when combined with the calculated property tax rebate payable from the School District, cannot exceed the Pennsylvania maximum allowable tax relief of 50 percent of the median assessed value of all homestead properties in the District multiplied by the School District tax millage rate. For the 2017/2018 year, the maximum relief available to Pennsylvania residents from all state and local programs is estimated at \$1,576. The School District rebate will be limited to an amount that will result in total property relief within this limit.

(d) Notwithstanding (a), (b) and (c) above, the School District reserves the right to rescind this resolution if the Pennsylvania Commonwealth Budget for 2017/2018 includes property tax reform.

3. **Filing.** To claim and receive the property tax rebate provided for under Section 2 from the School District, the Claimant must file a claim for the property tax rebate with the Business Office of the School District on or before the end June 30, 2018. The Claimant shall be entitled to a property tax rebate from the School District so long as funds remain available from the allotment approved by the Board. Rebate payments will be made to qualified applicants after the passage of the Commonwealth budget for the 2017/2018 year. If two or more persons, under the same property, are able to meet the qualifications for a Claimant, the rebate shall be paid to the Claimant(s) who received the property tax rebate under the Act.

4. **Claim Form.**

(a) When filing for a property tax rebate from the School District, Claimant shall timely file with the Business Office of the School District a Claim Form (and all required additional information which shall include evidence of the rebate amount received from the Commonwealth of Pennsylvania). Appropriate evidence of the rebate amount received from the Commonwealth of Pennsylvania shall include a copy of the rebate check received from the Pennsylvania Department of Revenue, a copy of the Claimant's bank statement reflecting the deposit of the rebate amount or a statement printed from the Pennsylvania Department of Revenue website made available under the option titled "Where's my Property Tax/Rent Rebate?".

(b) The following is an example to illustrate the requirements of Sections 2 through 4. The example is for illustration purposes only.

Example: Claimant files for a property tax rebate under the Act with the Pennsylvania Department of Revenue by filing Form PA-1000 2016 (Property Tax or Rent Rebate Claim) in connection with property taxes paid in 2016. On July 15, 2017, Claimant receives a property tax rebate from the Commonwealth of Pennsylvania in connection with such filing. Claimant may now file for a property tax rebate with the School District by submitting a Claim Form to the School District with a copy of the Form PA-1000 2016 filed with the Pennsylvania Department of Revenue and evidence of the rebate amount received, on or before June 30, 2018.

5. **Incorrect Claim.** Whenever the Business Office of the School District finds a claim to have been incorrectly determined, the Business Officer shall calculate the correct amount of the claim and notify the Claimant of the reason for the redetermination and the amount of the corrected claim.

6. **Fraudulent Claim: Conveyance to Obtain Benefits.**

(a) In any case in which a claim is excessive and was filed with fraudulent intent, the claim shall be disallowed. The amount of the disallowed claim, if the claim has been paid, will be expected to be repaid. The Claimant and any person who assisted in preparation of filing of a fraudulent claim shall be subject to criminal prosecution in accordance with applicable provisions and penalties as provided in the Pennsylvania Crimes Code.

(b) A claim shall be disallowed if the Claimant received title to the homestead primarily for the purpose of receiving a property tax rebate.

7. **Petition for Redetermination.** Any Claimant whose claim for a property tax rebate is either denied, corrected or otherwise adversely affected by the Business Office of the School District, may file with the Board a petition for redetermination within ninety (90) days after the date of mailing or written notice by the Business Office of such action. Such petition shall set forth the grounds upon which the Claimant alleges that such action of the Business Office is erroneous or unlawful, in whole or in part, and shall be accompanied by an affidavit or affirmation that the facts contained therein are true and correct. The Board shall hold such hearings as may be necessary for the purpose of redetermination and each Claimant who has duly filed such petition for redetermination shall be notified by the Board of the time when, and the place where, such hearing in his or her case will be held. The determination of the Board, after such hearings and any required further review, shall be final.

8. **Severability.** The provisions of this Resolution are severable; if any word, phrase, clause, sentence, section or provision of this Resolution is for any reason held to be unconstitutional or illegal or invalid, the decision of any Court shall not affect or impair any of the remaining provisions of this Resolution. It is hereby declared to be the intent of the Board of the School District that this Resolution would have been adopted had such unconstitutional or illegal or invalid word, phrase, clause, sentence, section or provision thereof not been included herein.

9. **Effective Date.** This Resolution shall be effective solely for the 2017/2018 School District Fiscal Year and shall be deemed repealed for all School District Fiscal Years thereafter.

RESOLVED by the Board this _____ day of _____, 2017.

Attest:

STATE COLLEGE AREA SCHOOL DISTRICT

Secretary

By: _____
President

The State College Area School District Board of School Directors has approved a supplemental property tax rebate program for the 2017-18 fiscal year providing for property tax rebates to senior citizens, widows, widowers and disabled persons who meet certain income eligibility guidelines and who are homeowners.

Rebates up to \$650 per single household are available and are based upon total income as listed on Form PA-1000 for 2016.

Income	Maximum Rebate
\$0 to \$8,000	\$650
\$8,001 to \$15,000	\$500
\$15,001 to \$18,000	\$300
\$18,001 to \$35,000	\$250

By implementing the rebate program, the board is demonstrating a willingness to help the aforementioned individuals for the 2017-18 fiscal year.

Criteria which must be met to qualify for the rebate:

- Claimant must be a homeowner. Renters are not eligible for the program.
 - Household income must not exceed \$35,000 per year. One half of your social security income is excluded from this calculation.
 - Any of the following criteria must be met:
 - Claimant or claimant's spouse is 65 or older
 - Claimant is a widow or widower 50 and older
 - Claimant has disabilities and is 18 and older
 - Claimant must have been awarded and received a rebate under the Pennsylvania Property Tax Rebate Program.
- Issuance of state rebate checks are scheduled to begin July 1, 2017.**
- Real estate tax bills for 2016-17 (issued July 2016) must have been paid by December 31, 2016.
 - Property must have received a homestead/farmstead exclusion for the 2016-17 tax year.

If you have questions related to the completion of the Pennsylvania Form PA-1000, the Pennsylvania Department of Revenue instructions for the PA-1000 lists various agencies to contact for assistance, including Pennsylvania Department of Revenue district offices.

Frequently Asked Questions

What steps must be taken to apply for the rebate?

1) Apply for the 2016 Pennsylvania Property Tax Rebate using Form PA-1000 **before June 30, 2017**. Property Tax Rebate claim forms are available online at <http://www.revenue.state.pa.us> or by calling the department's information line at 1-888-222-9190.

2) Receive a rebate under the Pennsylvania Supplemental Property Tax program.

3) Complete the SCASD Supplemental Property Tax Rebate Claim Form.

4) Submit your completed application to SCASD, Supplemental Property Tax Program, 240 Villa Crest Drive, State College, PA 16801, with the following:

- A copy of your completed PA-1000 form for 2016
- Evidence of receipt of rebate from the Pennsylvania Property Tax Rebate Program for 2016

If I moved during the year will I still qualify for the rebate? If you moved or had a change in your personal status during the year, your rebate will be prorated.

When can I submit my application? Property owners may submit applications anytime from July 1, 2017 to June 30, 2018.

If I meet all of the specified criteria, am I guaranteed a rebate? SCASD has set aside \$100,000 for the program in the 2017-18 budget. Applications will be processed on a first-come basis until funds are expended.

If I qualify for a rebate, how will the amount of my rebate be determined? The rebate will be based on your income level as defined under the Pennsylvania Tax Rebate Program and the amount of real estate taxes paid in the 2016-17 tax year. The rebate will be the lesser of the maximum rebate in the chart provided, or the real estate taxes paid less any state rebates received. For the current rebate year, the state mandated maximum tax relief is \$1,576.

When will I receive my rebate? Rebates will be issued by check. Please allow up to six weeks for review and processing. **Please note that payments will begin after passage of the Commonwealth 2017-18 Budget.**



STATE COLLEGE AREA SCHOOL DISTRICT

2016 Supplemental Property Tax Rebate Claim Form

- **Complete the District Claim Form**
- **Attach a copy of form PA-1000 for 2016**
- **Attach proof of receipt of the State Property Tax Rebate**
 - Copy of check received or
 - Copy of bank statement showing electronic deposit or
 - Statement printed from Pennsylvania Department of Revenue website under the option titled: "Where's my Property Tax Rebate?"

Mail completed form and all required documentation to:
 State College Area School District
 Supplemental Property Tax Program
 240 Villa Crest Drive
 State College, PA 16801

Questions?

Please contact the State College Area School District (SCASD) at 814-231-1021

SUPPLEMENTAL PROPERTY TAX REBATE CLAIM FORM

STATE COLLEGE AREA SCHOOL DISTRICT

For 2016-17 State College Area School District Property Tax
BILLS ISSUED JULY 2016

FILING INSTRUCTIONS

1. Complete PART A – Personal Information
2. Complete PART B – Property Tax Rebate Information from Form PA-1000
3. Assemble required documentation:
 - **This completed form**
 - **A copy of form PA-1000 for 2016 submitted to Pennsylvania Department of Revenue**
 - **Proof of receipt of the Pennsylvania Property Tax Rebate (received on or after July 1, 2017)**
4. Mail completed claim form and required documentation to:

State College Area School District
Supplemental Property Tax Program
240 Villa Crest Drive
State College, PA 16801

NOTE – must be filed after July 1, 2017, but before June 30, 2018.

PART A – Personal Information – COMPLETE ALL INFORMATION

(a-1) Name of Claimant:
(a-2) Address of Claimant:
(a-3) Tax Parcel Number: ___ - _____, _____, _____-
(a-4) Total property taxes paid to School District for 2016-17: \$ __, _____. ____
(a-5) Birth date of Claimant: ___ / ___ / _____
(a-6) Social Security Number of Claimant: _____ - ____ - _____

PART B – Property Tax Rebate from the Commonwealth of PA – COMPLETE ALL INFORMATION

(b-1) Income Amount from Line 12 on Form PA-1000 2016	\$
(b-2) Property Tax Rebate Amount from Line 14 on Form PA-1000 2016	\$

I declare that this form is true, correct and complete, that the documents required and attached hereto are true and correct copies of those documents, and that to the best of my knowledge and belief this is the only claim filed by members of my household.

Claimant's Signature

Telephone Number

_____/_____/_____
Date

Signature of Preparer (if other than Claimant)

Note: Claim forms will be processed on a first-come, first-served basis until June 30, 2018, provided the \$100,000 allotment has not been expended. **Checks will not be issued until after the passage of the Commonwealth 2017-18 budget.**