

STATE COLLEGE AREA SCHOOL DISTRICT  
CENTRE COUNTY, PENNSYLVANIA

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 2017 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 2017/2018 School District Fiscal Year. Property taxes must have been paid prior to December 31, 2017 to qualify for Property Tax Rebate.

(e) “School District Fiscal Year” means July 1<sup>st</sup> to the following June 30<sup>th</sup>.

(f) "Resolution" means this Resolution.

2. **Property Tax Rebate.**

(a) Subject to the other provisions of this Resolution, during the 2018/2019 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 2018/2019 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 2017/2018 School District Fiscal Year over the property tax rebate paid to the Claimant under the Act during the 2018/2019 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 2018/2019 year, the maximum relief available to Pennsylvania residents from all state and local programs is estimated at \$1,627. 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 2018/2019 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, 2019. 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 2018/2019 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 2017 (Property Tax or Rent Rebate Claim) in connection with property taxes paid in 2017. On July 15, 2018, 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 2017 filed with the Pennsylvania Department of Revenue and evidence of the rebate amount received, on or before June 30, 2019.

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 2018/2019 School District Fiscal Year and shall be deemed repealed for all School District Fiscal Years thereafter.

RESOLVED by the Board this \_\_\_\_\_ day of \_\_\_\_\_, 2018.

Attest:

STATE COLLEGE AREA SCHOOL DISTRICT

\_\_\_\_\_  
Secretary

By: \_\_\_\_\_  
President

