

**RADNOR TOWNSHIP SCHOOL DISTRICT
DELAWARE COUNTY, PENNSYLVANIA**

A RESOLUTION OF THE BOARD OF SCHOOL DIRECTORS OF THE RADNOR TOWNSHIP SCHOOL DISTRICT, DELAWARE COUNTY, PENNSYLVANIA, PROVIDING PROPERTY TAX AND RENT 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 Radnor Township School District, Delaware County, Pennsylvania (“School District”) considers it to be a matter of sound public policy to make special provisions for property tax and rent rebates to a class of senior citizens, widows, widowers and disabled persons in order to assist in relieving 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.

(b) “Claimant” means a person who files a claim for property tax rebate or rent rebate in lieu of property taxes under the Act and, during the 2022 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 B and the additional information required to be filed with the Business Administrator of the School District as set forth on such form.

(d) “Rebate Percentage Factor” shall be the percentage set forth in Exhibit A next to the Claimant’s Total Income.

(e) “Total Income” shall mean all income of a Claimant and Claimant’s spouse from whatever source derived, including, but not limited to:

- (i) Salaries, wages, bonuses, commissions, income from self-employment, alimony, support money, cash public assistance and relief;
- (ii) 50% of railroad retirement benefits;
- (iii) 50% of all benefits received under the Social Security Act (49 Stat. 620, 42 U.S.C. § 301 et seq.), except Medicare benefits;
- (iv) All benefits received under State unemployment insurance laws and veterans' disability payments;
- (v) All interest received from the Federal or any state government, or any instrumentality or political subdivision thereof;
- (vi) Realized capital gains and rentals;
- (vii) Workers' compensation;
- (viii) The gross amount of loss of time insurance benefits, life insurance benefits and proceeds, except the first \$5,000 of the total of death benefit payments; and
- (ix) Gifts of cash or property, other than transfers by gift between members of a household, in excess of a total value of \$300.

Notwithstanding the foregoing, the term does not include surplus food or other relief in kind supplied by a governmental agency, property tax or rent rebate or inflation dividend.

(f) "Property Tax Paid" shall be the property taxes paid during the 2022 calendar year by Claimant and set forth on Line 14 of Form PA-1000 2022 prepared and filed by the Claimant with the Pennsylvania Department of Revenue.

(g) "Rent Paid" means the gross amount actually paid in cash or its equivalent to a landlord in connection with the occupancy of a homestead by Claimant and set forth on Line 16 of Form PA-1000 2021 prepared and filed by the Claimant with the Pennsylvania Department of Revenue.

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

(i) "Resolution" means this Resolution.

2. Property Tax or Rent Rebate.

(a) Subject to the other provisions of this Resolution, during the 2023-2024 School District Fiscal Year, the School District shall pay a property tax rebate to each Claimant equal to the rebate amount received by the Claimant from the Commonwealth of Pennsylvania, including supplemental rebates, times the applicable Rebate Percentage Factor. Any property tax rebate to be paid by the School District to an otherwise eligible Claimant in the 2023-2024 School District Fiscal Year shall be limited to the lesser of: (1) the excess of property taxes paid by the Claimant in the 2022 calendar year over the property tax rebate paid to the Claimant under the Act during the 2023-2024 School District Fiscal Year and (2) the maximum standard rebate and maximum supplemental rebate issued by the PA Dept. of Revenue.

(b) Subject to the other provisions of this Resolution, during the 2023-2024 School District Fiscal Year, the School District shall pay a rent rebate to each Claimant equal to the rebate amount received by the Claimant from the Commonwealth of Pennsylvania times the applicable Rebate Percentage Factor. Any rent rebate to be paid by the School District to an otherwise eligible Claimant in the 2023-2024 School District Fiscal Year shall be limited to the lesser of: (1) twenty (20) percent of gross rent actually paid in the 2022 calendar year less any rent rebate paid to the Claimant under the Act during the 2022/2023 School District Fiscal Year and (2) the maximum standard rebate and maximum supplemental rebate issued by the PA Dept. of Revenue.

3. Filing. To claim and receive the property tax or rent rebate provided for under Section 2 from the School District, the Claimant must file a claim for the rebate with the Business Administrator of the School District on or before the end of the 2023-2024 School District Fiscal Year. Only one Claimant from a School District homestead during the 2023-2024 School District Fiscal Year shall be entitled to a rebate from the School District. If two or more persons are able to meet the qualifications for a Claimant, the rebate shall be paid to the Claimant(s) who received the property tax or rent rebate under the Act.

4. Claim Form.

(a) When filing for a property tax or rent rebate from the School District, Claimant shall timely file with the Business Administrator 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 printout from the "Where's My PA Property Tax/Rent Rebate?" website at [myPATH - Property Tax/Rent Rebate Status](#)

(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 or rent rebate under the Act with the Pennsylvania Department of Revenue by filing Form PA-1000 2022 (Property Tax or Rent Rebate Claim) in connection with property taxes paid in 2022. On July 31, 2023, Claimant receives a property tax or rent rebate from the Commonwealth of Pennsylvania in connection with such filing. Claimant may now file for a property tax or rent rebate with the School District by submitting a Claim Form to the School District (with a copy of the Form PA-1000 2022 (Property Tax or Rent Rebate Claim) filed with the Pennsylvania Department of Revenue and evidence of the rebate amount received) on or before June 30, 2024.

5. Incorrect Claim. Whenever the Business Administrator of the School District finds a claim to have been incorrectly determined, the Business Administrator shall redetermine 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 in full and a penalty of twenty-five percent (25%) of the amount claimed shall be imposed. The penalty and the amount of the disallowed claim, if the claim has been paid, shall bear interest at the rate of one-half (½) of one (1%) percent per month from the date of the claim until repaid. The Claimant and any person who assisted in the 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 or rent rebate is either denied, corrected, or otherwise adversely affected by the Business Administrator 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 Administrator of such action. Such petition shall set forth the grounds upon which the Claimant alleges that such action of the Business Administrator is erroneous or unlawful, in whole or in part, and shall be accompanied by an affidavit of 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 2023-2024 School District Fiscal Year and shall be deemed repealed for all School District Fiscal Years thereafter.

RESOLVED by the Board this 27th day of June, 2023.

Attest:

RADNOR TOWNSHIP SCHOOL DISTRICT

Brian Pawling
Board Secretary

By: _____
Amy Goldman
Board President

(SEAL)

EXHIBIT A

Property Tax Rebate
Percentage Factor Table

Total Income	Rebate Percentage Factor
0 to \$8,000	100%
\$8,001 to \$15,000	100%
\$15,001 to \$18,000	100%
\$18,001 to \$35,000	100%

Rent Rebate Percentage
Factor Table

Total Income	Rebate Percentage Factor
0 to \$8,000	100%
\$8,001 to \$15,000	100%

The rebate percentage factor will be applied to the rebate amount received by the Claimant from the Commonwealth of Pennsylvania, including supplemental rebates.