

SAUCON VALLEY SCHOOL DISTRICT
NORTHAMPTON COUNTY, PENNSYLVANIA

RESOLUTION OF THE BOARD OF SCHOOL DIRECTORS

A RESOLUTION providing property tax rebates for each calendar year 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 of the Saucon Valley School District recognizes the severe economic plight of certain senior citizens, widows, widowers, and disabled persons with fixed and limited incomes who are faced with rising living costs and constantly increasing tax and inflation cost burdens which threaten their homesteads and self-sufficiency; and

WHEREAS, the Board of Directors considers, and has considered, it to be a matter of sound public policy to make special provisions for property tax rebates during the 2024-2025 year for the school taxes paid for the 2023-2024 school tax year to that class of senior citizens, widows, widowers, and disabled persons who are real property taxpayers and who are without adequate means of support to enable them to remain in peaceable possession of their homes and relieving their economic burden.

NOW, THEREFORE, the Board of School Directors of the Saucon Valley School District of Northampton County, Pennsylvania, hereby adopts the following Resolution, to be known as the "Senior Citizens Property Tax Rebate Resolution of 2024" to incorporate herein all subsequent amendments, and to conform to current Commonwealth legislation.

Section 1 Definitions

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

1.1 "Income" means all income from whatever source derived, including but not limited to salaries, wages, bonuses, commissions, income from self-employment, alimony, support money, cash public assistance and relief, the gross amount of any pensions or annuities including fifty percent of Railroad Retirement benefits, fifty percent of all benefits received under the Federal Social Security Act (except Medicaid benefits), all benefits received under State Unemployment Insurance Laws and veterans' disability payments, all interest received from the Federal or any State government or any instrumentality or political subdivision thereof, realized capital gains, rentals, worker's compensation, and the gross amount of loss of time insurance benefits, life insurance benefits, and proceeds (except the first Five Thousand (\$5000.00) Dollars of the total of death benefit payments), and gifts of cash or property (other than transfers by gift between members of a household) in excess of a total value of Three Hundred (\$300.00) Dollars, "Income" shall not include surplus food or other relief of any kind supplied by a governmental agency, any property tax or rent rebate, any inflation dividend, the value of property received by inheritance or the amount of any damages received, whether by civil suit or settlement agreement, on account of personal injuries or sickness.

1.2 "Household income" for the calendar year means all income received by the claimant and all household members while residing in the homestead during the

calendar year during which real property taxes are levied or imposed by the Saucon Valley School District and for which calendar year a rebate is claimed.

1.3 “Homestead” means a dwelling and so much of the land surrounding it as is reasonably necessary for use of the dwelling as a home, owned and occupied by a claimant. A “homestead” shall also include premises occupied by reason or ownership in a cooperative housing corporation, mobile homes which are assessed as realty for local property tax purposes, and the land if owned by the claimant, upon which the mobile home is situated, and other similar living accommodations, as well as a part of a multi-dwelling or multi-purpose building and part of the land upon which it is built. It shall also include premises occupied by reason of the claimant’s ownership of a dwelling located on land owned by a nonprofit incorporated association, of which the claimant is a member if the claimant is required to pay a pro-rata share of the property taxes levied against the association’s land. It shall also include premises occupied by a claimant if he or she is required by law to pay a property tax by reason of his or her ownership in the dwelling, the land, or both. An owner includes a person in possession under a contract of sale, deed of trust, life estate, joint tenancy, or tenancy in common or by reason of descent and distribution.

1.4 “Real Property Taxes” means all taxes on a homestead (exclusive of municipal assessments, delinquent charges, and interest) levied or imposed by the Saucon Valley School District and due and payable during a calendar year.

1.5 “Claimant means a person who files a claim for a property tax rebate and (a) 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, during a calendar year in which real property taxes were levied, due and payable: (b) was a widow or widower and was fifty

(50) years of age or over during a calendar year or part thereof in which real property taxes were levied, due and payable, or (c) was a permanently disabled person eighteen (18) years of age or over during a calendar year or part thereof in which real property taxes were levied, due and payable. 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 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.

Section 2
Property Tax Rebate

2.1 Any claim for a property tax rebate for real property taxes paid to the Saucon Valley School District shall for any calendar year be limited to the excess of real property taxes paid to the District over the real property tax rebate available by reason of the payment of such school taxes under the Senior Citizens Rebate and Assistance Act of the Commonwealth of Pennsylvania. Rent or inflation rebates shall not be considered by the District. The amount of such claim under this Resolution for the 2023 calendar year shall be determined in accordance with the following schedule unless otherwise adjusted by the Board of School Directors:

TOTAL INCOME From <u>Line 12</u> of your claim form			Your maximum rebate is
0	to	\$8,000	\$650
\$8,001	to	\$15,000	\$500
\$15,001	to	\$18,000	\$300
\$18,001	to	\$35,000	\$250

2.2 The maximum amount of rebate payable to any claimant under this Resolution shall not exceed Six Hundred Fifty (\$650) Dollars per calendar year. The school district will not issue a rebate that when added to the State Rebate would exceed the total amount of the school district property tax paid.

2.3 Constant ownership must be for the full period of time covered by the tax for which the rebate is being sought.

Section 3

Filing of Claim

3.1 A claim for property tax rebate shall be filed with the Business Administrator of the Saucon Valley School District between July 1, 2024 and April 30, 2025 for the 2023-2024 school district property taxes levied. Only one (1) claimant from a homestead each year shall be entitled to a property tax rebate. If two (2) 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, each claimant shall receive one-half (½) of the rebate.

Section 4

Proof of Claim

4.1 Each claim shall include the District's completed rebate Form TRCF-1000, a signed copy of the PA-1000 for 2023, a copy of the PA rebate check received or a copy of the bank statement showing a direct deposit, and a copy of the receipted school tax bill for 2023-2024. It shall not be necessary that such taxes were paid by the claimant himself/herself; provided that the taxes must have been paid no later than the date of filing the claim for rebate.

Section 5

Incorrect Claim

5.1 Whenever the Business Administrator of the Saucon Valley School District finds the claim to have been incorrectly determined, he/she shall re-determine the correct amount of the claim and notify the claimant of the reason for the redetermination and the amount of the corrected claim.

Section 6

Claim Forms

6.1 Claims shall be filed only on forms prepared and provided by the Saucon Valley School District.

Section 7

Fraudulent Claim: Conveyance to Obtain Benefits

7.1 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 (25%) percent of the amount claimed shall be imposed. The penalty and the amount of the disallowed claim, if the claim had been paid, shall bear interest at the rate of one-half (1/2) of one (1%) percent per month from the date of the claim until repaid. The claimant and any person who assisted in the preparation or filing of a fraudulent claim shall be guilty of a misdemeanor, and, upon conviction thereof, shall be sentenced to pay a fine not exceeding One Thousand (\$1,000.00) Dollars, or undergo imprisonment not exceeding one (1) year, or both.

7.2 A claim shall be disallowed if the claimant received title to the homestead primarily for the purpose of receiving a property tax rebate.

Section 8
Petition for Redetermination

8.1 Any claimant whose claim for a property tax rebate is denied, corrected, or otherwise adversely affected by the Business Administrator of the Saucon Valley School District may file with the Board of School Directors a petition for redetermination within ninety (90) days after the date of mailing of 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 or affirmation that the facts contained therein are true and correct. The Board of School Directors, by designated committee, 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 School Directors of the time when, and the place where, such hearing in his or her case will be held.

Section 9

Severability

9.1 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 School Directors of the Saucon Valley 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.