

**EAST STROUDSBURG AREA SCHOOL DISTRICT  
MONROE AND PIKE COUNTIES, PENNSYLVANIA  
REVISED RESOLUTION OF THE BOARD OF EDUCATION**

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 Education of the East Stroudsburg Area School District recognizes the economic plight of certain senior citizens, widows, widowers and disabled persons with fixed and limited incomes who are faced with rising living costs and increasing tax and inflation cost burdens which threaten their homesteads and self-sufficiency; and

WHEREAS the Board of Education 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 and who are without adequate means of support to enable them to remain in peaceable possession of their homes and to relieve their economic burden.

NOW, THEREFORE, the Board of Education of the East Stroudsburg Area School District of Monroe and Pike Counties, Pennsylvania, hereby adopts the following Resolution, to be known as the "Senior Citizens Property Tax Rebate Resolution of 1982, as amended", which adoption is intended to reaffirm the original resolution as passed in 1982, to incorporate herein all subsequent amendments and to amend and clarify certain aspects of the original resolution 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:

- (1) Salaries, wages, bonuses, commissions, income from self-employment, alimony, support money, cash public assistance and relief.
- (2) The gross amount of any pensions or annuities, Individual Retirement Account (IRA) distributions, Tier 2 Railroad Retirement Benefits and Civil Service Disability Benefits including railroad retirement benefits for calendar years prior to 1999 and 50% of railroad retirement benefits for calendar years 1999 and thereafter.
- (3) All benefits received under the Social Security Act (49 Stat. 620, 42 U.S.C. § 301 et seq.), except Medicare benefits, for calendar years prior to 1999, and 50% of all benefits received under the Social Security Act, except Medicare benefits, for calendar years 1999 and thereafter.
- (4) All benefits received under State unemployment insurance laws and veterans' disability payments.
- (5) All interest received from the Federal or any state government or any instrumentality or political subdivision thereof.
- (6) Realized capital gains and rentals
- (7) Workers' compensation.
- (8) 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.
- (9) Gifts of cash or property, other than transfers by gift between members of a household, in excess of a total value of \$300.

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.

1.2 "Household Income" means all income received by a claimant and the claimant's spouse while residing in the homestead during the calendar year for which a rebate is claimed.

1.3 "Homestead" means a dwelling, and so much of the land surrounding it as is reasonably necessary for the use of the dwelling as a home, owned and occupied by a claimant.

The term includes, but is not limited to:

- (1) Premises occupied by reason of ownership in a cooperative housing corporation.
- (2) 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.
- (3) A part of a multi-dwelling or multipurpose building and a part of the land upon which it is built.
- (4) 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.
- (5) Premises occupied by a claimant if the claimant is required by law to pay a property tax by reason of the claimant's ownership, including a possessory interest, 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 statutes 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 East Stroudsburg Area School District and due and payable during a calendar year.

1.5 "Claimant" means a person who files a claim for property tax rebate and:

- (1) was at least 65 years of age or whose spouse, if a member of the household, was at least 65 years of age during a calendar year in which real property taxes or rent were due and payable;
- (2) was a widow or widower and was at least 50 years of age during a calendar year or part thereof in which real property taxes were due and payable; or
- (3) was a permanently disabled person 18 years of age or older during a calendar year or part thereof in which the real property taxes were due and payable.

## Section 2

### Property Tax Rebate

2.1 Any claim for a property tax rebate for real property taxes paid to the East Stroudsburg Area 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 Property Tax and Rent Rebate Assistance Program of the Commonwealth of Pennsylvania. Claimants must make a claim under the Senior Citizens Property

Tax and Rent Rebate Assistance Program of the Commonwealth of Pennsylvania prior to making a claim with the East Stroudsburg Area School District. Rent or inflation rebates shall not be considered by the District. The amount of such claim under this Resolution for the 2024 tax year and subsequent tax years shall be determined in accordance with the following schedule unless otherwise adjusted by the Board of Education:

<u>Household Income:</u>	<u>Allowed as Rebate (over amount of PA rebate available)</u>
\$0 - \$ 8,270 .....	\$1,000
\$8,271 - \$15,510.....	\$770
\$15,511- \$18,610.....	\$460
\$18,611 - \$46,520 .....	\$380
Over \$46,521. ....	\$0

2.2 The maximum amount of rebate payable under this Resolution shall not exceed One Thousand Hundred Dollars (\$1,000) per calendar year, subject to increase as set forth in Section 2.3, below.

2.3. The "Allowed as Rebate" figures set forth in the table at Section 2.1, above, shall increase annually in accordance with increases in the Commonwealth's Senior Citizens Property Tax and Rent Rebate Assistance Program as published from time to time in the Pennsylvania Bulletin pursuant to Section I of Act 7 of 2023.

2.4 If a homestead is owned and occupied for only a portion of a year or is owned in part by a person who does not meet the qualifications for a claimant, exclusive of any interest owned 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 real property taxes shall be apportioned in accordance with the period or degree of ownership or eligibility of the claimant in determining the amount of rebate for which a claimant is eligible.

### Section 3

#### Filing of Claim

3.1 A claim for property tax rebate shall be filed with the Chief Financial Officer of the East Stroudsburg Area School District between the first day of August and the thirty-first day of December of the year next succeeding the end of the calendar year in which the real property taxes were levied, due and payable. Only one (1) claimant from a homestead each year shall be entitled to 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, the Chief Financial Officer of the East Stroudsburg Area School District shall determine to whom a rebate is to be paid

### Section 4

#### Proof of Claim

4.1 Each claim shall include reasonable proof of household income in the form of both state and federal income tax returns and relevant schedules and addenda for the applicable year as filed, a copy of the Claimant's **SSA-I 1099**, a paid tax receipt evidencing that the real property taxes on the homestead have been paid, a complete signed copy of the Claimant's PA-1000 Property Tax Rebate form, evidence of receipt of the state rebate. If the claimant is a widow, or widower, a copy of the declaration of such status in such manner as may be prescribed by the Secretary of Revenue of the Commonwealth of Pennsylvania pursuant to the Pennsylvania Senior Citizens Property Tax and Rent Rebate and Assistance Act shall be included. Proof that a claimant is eligible to receive disability benefits under the Federal Social Security Act shall constitute proof of disability under this Resolution. No person who has been found not to be disabled by the Social Security Administration shall be granted a rebate under this Resolution. A claimant not covered

under the Federal Social Security Act shall be examined by a physician designated by the District at the expense of the claimant and such status determined using the same standards used by the Social Security Administration. It shall not be necessary that such taxes were paid by the claimant himself/herself; provided, that the taxes must have been paid not later than December 31 of the calendar year during which the real property taxes were levied, due and payable. The first claim filed shall include proof that the claimant or his spouse was age sixty-five (65) or over, or fifty (50) years or over in the case of a widow, or widower, during the calendar year in which the real property taxes were levied, due and payable. All of the aforementioned documentation must demonstrate that the Claimant is resident at the Claimant's Homestead, and any documentation reflecting residence other than the Homestead shall be grounds for denial of the claim.

## Section 5

### Determination of Claim

5.1 The Chief Financial Officer of the East Stroudsburg Area School District, or his designee, shall review each submitted claim and render a determination as to the Claimant's entitlement to a rebate under this Resolution, all of the defined terms contained herein, and all of the claim submission requirements contained herein.

## Section 6

### Claim Forms

6.1 Claims shall be filed only on forms prepared and provided by the East Stroudsburg Area 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 and one-half percent (1.5%) 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 to 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 property tax rebate.

## Section 8

### Petition for Redetermination

8.1 Any claimant whose claim for property tax rebate is either denied, corrected, or otherwise adversely affected by the Chief Financial Officer of the East Stroudsburg Area School District, or his designee, may file with the Board of Education a petition for redetermination within ninety (90) days after the date of mailing or written notice by the Chief Financial Officer of such

action. Such petition shall set forth the grounds upon which claimant alleges that such action of the Chief Financial Officer 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 Education 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 Education 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 Education of the East Stroudsburg Area 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.

#### Section 10

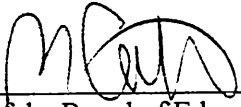
##### Effective Date and Continued Effect

10.1 This Resolution shall be effective for the 2024 tax year. This Resolution and the provisions hereof shall continue in full force and effect from year to year until and unless the same are rescinded, revoked, or amended by formal action of the Board of Education.

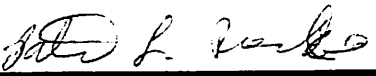


**DULY ADOPTED**, by the Board of Education of the East Stroudsburg Area School District, in lawful session duly assembled, this 17th day of March, 2025

EAST STROUDSBURG AREA SCHOOL DISTRICT

By:   
\_\_\_\_\_  
President of the Board of Education  
Michael Catrillo

ATTEST:

  
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Secretary of the Board of Education  
Patricia Rosado

(SEAL)