

**OWEN J. ROBERTS SCHOOL DISTRICT
CHESTER COUNTY, PENNSYLVANIA**

A RESOLUTION OF THE BOARD OF SCHOOL DIRECTORS OF OWEN J. ROBERTS SCHOOL DISTRICT, CHESTER 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 Owen J. Roberts School District, Chester 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 assist 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, 53 P.S. §69261301, et seq.

(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 2020 calendar year, (i) was at least sixty-five (65) years of age, or whose spouse (if a member of the household) was at least sixty-five (65) years of age, (ii) was a widow or widower and was at least fifty (50) years of age, or (iii) was a permanently disabled person eighteen (18) years of age or older. 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 Chief Financial Officer of the School District as set forth on such form.

(d) “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) Total benefits from any pensions, annuities, and individual retirement account distributions;
- (iii) 50% of railroad retirement benefits;
- (iv) 50% of all benefits received under the Social Security Act (49 Stat. 620, 42 U.S.C. § 301 et seq.), except Medicare benefits;
- (v) All benefits received under State unemployment insurance laws;
- (vi) All interest received from the Federal or any state government, or any instrumentality or political subdivision thereof;
- (vii) Realized capital gains and rentals;
- (viii) Workers’ compensation;
- (ix) 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
- (x) 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, inflation dividend, federal veterans’ disability payments or state veterans’ benefits. The above-referenced terms shall be interpreted in a manner consistent with the Pennsylvania Property Tax or Rent Rebate Program established and operated pursuant to the Act.

(e) “Property Tax Paid” shall mean all taxes on a homestead, exclusive of municipal assessments, delinquent charges and interest, paid during the 2023 calendar year by Claimant as set forth on Line 14 of Form PA-1000 2023 prepared and filed by the Claimant with the Pennsylvania Department of Revenue.

(f) “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 2023 prepared and filed by the Claimant with the Pennsylvania Department of Revenue.

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

(h) "Resolution" means this Resolution.

2. Property Tax or Rent Rebate.

(a) Subject to the other provisions of this Resolution, each Claimant shall be eligible for a property tax rebate from the School District equal to fifty percent (50%) of the property tax rebate paid to the Claimant by the state under the Act for the relevant year. Any property tax rebate to be paid by the School District to an otherwise eligible Claimant shall be limited to a maximum of five hundred dollars (\$500.00).

(b) Subject to the other provisions of this Resolution, each Claimant shall be eligible for a rent rebate from the School District equal to fifty percent (50%) of the rent rebate paid to the Claimant by the state under the Act for the relevant year. Any rent rebate to be paid by the School District to an otherwise eligible Claimant shall be limited to a maximum of five hundred dollars (\$500.00).

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 Chief Financial Officer of the School on or before the last day of the 2024/2025 School District Fiscal Year. Only one Claimant from a School District homestead shall be entitled to a rebate from the School District for the 2023 calendar year. 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 Chief Financial Officer of the School 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 or a copy of the Claimant's bank statement reflecting the deposit of the rebate amount.

(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 2023 (Property Tax or Rent Rebate Claim) in connection with property taxes paid in 2023. On July 15, 2024, 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 2023 (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, 2025.

5. **Incorrect Claim.** Whenever the Chief Financial Officer finds a claim to have been incorrectly determined, Chief Financial Officer 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.

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 Chief Financial Officer, may file with the Board 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 the 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 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. Further, the provisions of this Resolution shall be

considered wholly separate and apart from any enactment of real property taxes by the School District and the extent to which any word, phrase, clause, sentence, section or provision of this Resolution is for any reason held to be unconstitutional, illegal, or invalid, shall not otherwise affect or impair the enactment and imposition of real property taxes by the School District.

9. Effective Date. This Resolution shall be effective solely for real property taxes and rents paid during the calendar year 2023.

RESOLVED by the Board this 20th day of May, 2024.

Attest:

OWEN J. ROBERTS SCHOOL BOARD

Jaclin B. Krumrine
Jaclin B. Krumrine
Board Secretary

By: 
Rita Pederson
Board President

(SEAL)

Exhibit A

OWEN J. ROBERTS SCHOOL DISTRICT

Property Tax/Rent Rebate

2023

FILING INSTRUCTIONS

WHERE TO FILE: 901 Ridge Road, Pottstown, PA 19465

WHEN TO FILE: After July 1, 2024 but before June 30, 2025

Tip: Have a copy of filed PA-1000 (2023) and proof of received PA state rebate

PLEASE PRINT LEGIBLY OR TYPE

PART A – Personal Information

Name of Claimant:

Address of Claimant:

Property Parcel Number (Found on Tax Bill for Property Owners):

Birth date of Claimant:

Social Security Number of Claimant:

PART B – Form PA-1000 2023 (Property Tax or Rent Rebate Claim)

Insert amount from **Line 13** on Form PA-1000 2023 (Total Income)

\$

Note: Inserted amount may not exceed \$45,000

PART C – Calculation of Property Tax or Rent Rebate from School District

(a) Insert amount of the Property Tax or Rent Rebate received via check or direct deposit from the state

\$

(b) Divide line (a) by 2

\$

Note: Property/Rent Rebate from school will not to exceed \$500 (see table)

Total Household Income	Max State Rebate	Max OJR Rebate
\$0 to \$8,000	\$1000	\$500
\$8,001 to \$15,000	\$720	\$385
\$15,001 to \$18,000	\$460	\$230
\$18,001 to \$45,000	\$380	\$190

PART D – Required Information (attach)

(a) Copy of PA-1000 2023 (Property Tax or Rent Rebate Claim Form) filed with the PA Dept. of Revenue

(b) Copy of check or bank statement confirming amount entered in Part C line (a)

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

Signature of Preparer (if other than Claimant)

Date

Telephone Number