Exhibit A
Whitehall- Coplay School District
Property Tax Rebate

Tax Year – 2025-2026
Please Print Legibly or Type

Filing Instructions

WHERE TO FILE: **Mail:** 2932 Zephyr Boulevard, Whitehall, PA 18052 (postmarked by 12/31/2026)
In Person: 2932 Zephyr Boulevard, Whitehall, PA 18052 (by 12/18/2026)

WHEN TO FILE: After July 1, 2026, but before December 31, 2026

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 2024 (Property Tax or Rent Rebate Claim)	
Insert amount from Line 13 on Form PA-1000 2024 (Total Income)	$
Note: If inserted amount exceeds $46,520, you are not eligible for the School District Property Tax Rebate	

Part C – Calculation of Property Tax Rebate from School District	
(a) Insert property tax rebate received from Commonwealth in response to Filing the Form PA-1000 2024	$
(b) Multiply line (a) by the (10%) percent to determine the tax rebate claim amount.	$

Part D – Required Information
(a) Copy of Form PA-1000 2024 (Property Tax Rebate Claim) filed with the PA Dept. of Revenue
(b) Evidence of receipt of amount set forth in Part C (a).
(c) A copy of the receipt for July 1, 2025, School District Tax Bill

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

WHITEHALL-COPLAY SCHOOL DISTRICT
LEHIGH COUNTY, PENNSYLVANIA

A RESOLUTION OF THE BOARD OF SCHOOL DIRECTORS OF WHITEHALL-COPLAY SCHOOL DISTRICT, LEHIGH 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 Whitehall-Coplay School District, Lehigh County, Pennsylvania ("School District") considers it to be a matter of sound public policy to make special provisions for property tax 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 Section 1, except where the context clearly indicates or requires a different meaning.

(a) "Program" means the Pennsylvania Department of Revenue's Property Tax/Rent Rebate Program.

(b)"Claimant" means a person who files a claim for property tax rebate under the Program and, during the 2025 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 Business Manager 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.

(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 rebate, inflation dividend, federal veterans' disability payments or state veterans' benefits. The above-referenced terms shall be interpreted in a manner consistent with the Program.

(e) "Property Tax Paid" shall mean the real property tax paid to the School District in response to the School District's July 1, 2025 tax bill.

(f) "Resolution" means this Resolution.

2. <u>Property Tax Rebate</u>.

(a) Any claim for a real property tax rebate for Property Tax Paid shall be limited to a maximum of ten percent (10%) of the rebate received from the Commonwealth of Pennsylvania in response to the filing of Form PA-1000 Property Tax or Rent Rebate Claim for 2024. Claimants must have made a claim by filing this form for 2024, and received a rebate from the Commonwealth thereafter, prior to making a claim with the School District.

(b) No rebate shall be owed by the School District if the School District rebate amount, when added to the Commonwealth's rebate issued in response to the filing of Form PA-1000 Property Tax or Rent Rebate Claim for 2024, exceeds the total amount of Property Tax Paid.

3. <u>Filing</u>. To claim and receive the property tax rebate provided under Section 2 from the School District, the Claimant must submit a completed Claim Form to the Business Manager of the School District on or before December 31, 2026. Only one Claimant from a School District homestead shall be entitled to a rebate from the School District for the 2026 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 rebate under the Act.

4. <u>Claim Form</u>.

(a) When filing for a property tax rebate from the School District, Claimant shall timely file with the Business Manager of the School District a completed 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 of the process set forth in Sections 2 through 4 for illustration purposes only:

> ***Example:*** In May of 2025, Claimant files for a property tax rebate with the Pennsylvania Department of Revenue by filing Form PA-1000 2024 (Property Tax or Rent Rebate Claim Form) in connection with property taxes paid in 2024. Claimant receives a property tax rebate from the Commonwealth of Pennsylvania in connection with such filing. Between July 1, 2026 and December 31, 2026, Claimant may 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 2024 (Property Tax or Rent Rebate Claim) filed with the Pennsylvania Department of Revenue and evidence of the rebate amount received).

5. <u>Incorrect Claim</u>. Whenever the Business Manager of the School District finds a claim to have been incorrectly determined, Business Manager of the School District 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. <u>Fraudulent Claim; Conveyance to Obtain Benefits</u>.

(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. <u>Petition for Redetermination</u>. Any Claimant whose claim for a property tax rebate is either denied, corrected or otherwise adversely affected by the Business Manager 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 Manager of the School District of such action. Such petition shall set forth the grounds upon which the Claimant alleges that such action of the Business Manager of the School District 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 a 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 the 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 the intent of the Board of the School District that this Resolution would have been adopted had such unconstitutional or illegal or invalid words, phrase, clause, sentence, section or provision thereof not been included herein. Further, the provisions of the 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 paid during the 2025-2026 school tax year.

Resolved by the Board this 22 day of June, 2026

Whitehall-Coplay School District

Attest: _____
J. Michael Malay, Jr.
Board Secretary

By: _____
William P. Fonzone, Sr.
Board President