

Pine Richland School District  
Property Tax Rebate Program

Resolution of the Pine Richland School Board

This resolution, which will be known as the Pine Richland School District Property Tax Rebate Program, will provide property tax rebates to qualifying senior citizens, widows, and widowers. This resolution will establish qualifications for eligibility to receive the property tax rebates and define certain terms for specificity purposes. This Program will be effective for calendar year 2008.

Section 1  
Qualifying Filer

In order to be a Qualifying Filer for the Pine Richland School District Property Tax Rebate Program the filer must be a resident of Pine or Richland Township for all of 2008, have owned a home in Pine or Richland Township for all of 2008, and used it as their primary residence for all of 2008. The granting of a Homestead exemption by Allegheny County will be used as the sole determinant as to whether a residence is a filer's primary residence. In addition, the filer must be classified as a Senior Citizen, Widow or Widower as defined below.

Senior Citizen

A Senior Citizen is defined as someone who is age 65 or older on December 31, 2008. For married taxpayers, only one spouse has to be age 65 or older in order to qualify as a Senior Citizen.

Widow or Widower

A Widow or Widower is defined as someone whose spouse has passed away prior to 2008, has not remarried in 2008, and is age 50 or older on December 31, 2008.

Section 2  
Eligibility Income

The following definition of Eligibility Income applies to the income of both spouses. If the spouses are legally separated and living apart, only the income of the qualifying spouse is included in eligibility income. The following items of income are to be included in calculating eligibility income for 2008:

1. One half of the Social Security benefits received and reported on Form SSA-1099.
2. One half of the Railroad Retirement benefits received and reported on Form RRB-1099.

3. The gross amount (not the taxable amount) of pensions, annuities, individual retirement account distributions, and Tier 2 Railroad Retirement benefits received. If a distribution from a pension or individual retirement account is rolled over to another retirement account, the amount that was rolled over is not included in eligibility income.
4. All interest and dividend income received or credited. Included in this category is all federally taxable interest and dividend income along with federally tax exempt interest and dividend income.
5. The total net capital gain or loss realized from the sale of stocks, bonds, and other tangible or intangible property.
6. The total net realized income or loss from rent, royalty, and copyright income.
7. The total net realized income from the operation of a business, profession, or farm.
8. The total net income or loss that was realized as a partner in a partnership, a member in a limited liability company, or a shareholder in an S Corporation.
9. Salaries, wages, bonuses, commissions, and any other income received as an employee and reported as state wages on Form W-2.
10. Estate or Trust income reported on Schedule K-1.
11. Gambling and Lottery winnings.
12. Inheritances.
13. Alimony and Spousal support.
14. Amounts received from Public Assistance.
15. Unemployment Compensation Benefits.
16. Life Insurance benefits and proceeds.

Section 3  
Maximum Property Tax Rebate Amount

If the Qualifying Filer requirements delineated in Section 1 are satisfied, the maximum rebate amount is determined by the following table:

<u>Eligibility Income</u>	<u>Maximum Rebate Amount</u>
0 to 8,000	650
8,001 to 15,000	500
15,001 to 18,000	300
18,001 to 35,000	250

Section 4  
Property Taxes

The following taxes are the only taxes that are to be included in the definition of property taxes for purposes of this rebate program:

2008 Allegheny County Real Estate Taxes  
2008 Pine Richland School District Real Estate Taxes  
2008 Richland Township Real Estate Taxes  
2008 Pine Township Real Estate Taxes

The above listed taxes must be paid prior to December 31, 2008 in order to be included in the definition of property taxes. Any interest and penalties that are paid are specifically excluded from the definition of property taxes.

Section 5  
Filing Requirements

In order to receive a Pine Richland School District Property Tax Rebate, the Qualifying Filer must submit a copy of their 2008 PA-1000 (Pennsylvania Property Tax Rebate Form) that was filed with the State of Pennsylvania including copies of all the documents that the State of Pennsylvania requires to be attached to the form (proof of income, age, and payment of property taxes).

By checking boxes A, B, or C in Section B.2. of Form PA-1000, the filer is certifying that they are a “qualifying filer” as defined in Section 1 of this resolution.

All forms and attachments must be mailed to the Pine Richland School District Business Office at the following address:

Pine Richland School District  
Business Office- Property Tax Rebate Program  
702 Warrendale Road  
Gibsonia PA 15044

The deadline for submitting the form and attachments is June 30, 2009. Property Tax rebates will be issued after that date.

Section 6  
Rebate Limitations

The 2008 Pine Richland School District Property Tax Rebate is subject to the following limitations and restrictions:

1. The total amount of 2008 Pine Richland School District real estate taxes paid by December 31, 2008.
2. The Total Property taxes paid as defined in Section 4 less the Property tax rebate indicated on the 2008 Form PA-1000.
3. Only one rebate will be issued per household.
4. No rebate will be issued unless the Pine Richland School District real estate tax has been paid in full for 2008 and all prior years. Payment must have been made by December 31, 2008.

Section 7  
Incorrect Claims

If the Pine Richland School District Business office determines that an error has been made on the Form PA-1000 form that was submitted, the filer will be informed of the error in writing and the property tax rebate will be adjusted to its proper amount.

Section 8  
Continuity

The Pine Richland School District Property Tax Rebate Program is only in effect for calendar year 2008. A new resolution will have to be presented to the Pine Richland School Board and affirmatively voted on by the Board for this program to continue beyond calendar year 2008.

Section 9  
Local Program

The Pine Richland School District Property Tax Rebate Program is a local program. The definitions and provisions contained in this resolution are the controlling definitions and provisions of this program.

While it is acknowledged that a number of the provisions of the Pine Richland School District Property Tax Rebate Program are modeled after provisions of the Pennsylvania Property Tax and Rent Rebate Program, this should not be interpreted to mean that any of the Pennsylvania definitions or provisions supercedes any components of the Pine Richland School District Property Tax Rebate Program.

It should also be noted that the use of The Pennsylvania Form PA-1000 is being done solely as a benefit to this program's Qualifying Filers. Use of this form will avoid the time and costs involved of preparing an additional form at tax time.