

PINE-RICHLAND SCHOOL DISTRICT
2023 PROPERTY TAX REBATE APPLICATION

Taxpayer Name:

Last Name

First Name

Spouse Name:

Last Name

First Name

Home Address:

Street Address

Apt #

City, State

Zip Code

Phone Number:

Email:

Lot/Block#:

Township of Residence:

☐

Pine

☐

Richland

Check this box if this is your first time filing with Pine-Richland School District ☐

By signing below, I declare that this claim is true, correct, and complete to the best of my knowledge and belief, and this is the only claim filed by members of my household. I authorize the Pine-Richland School District to review my enclosed documentation for verifying the truth, correctness, and completeness of the information reported in this claim.

Claimant's Signature

Date

Spouse's Signature (if filing jointly)

Date

**This application and supporting documents must be postmarked no later than
June 30, 2024.**

**PLEASE MAKE SURE TO INCLUDE ALL OF THE FOLLOWING
INFORMATION FOR THE 2023 TAX YEAR.**

1. Completed District Form with all needed signatures		
2. Proof of Homestead Exemption (Usually on your tax receipts)		
3. Proof of Age (first time filers only) This can be a drivers license or birth certificate.		
4. Proof of spouse age (first time filers only) This can be a drivers license or birth		
5. Proof of Widow/Widower (first time widow/widower filers only) Copy of Death Certificate to be included		
6. Completed and attached Form PA-1000 for 2023 with signatures		
7. Income verification of any amounts reported on Form PA-1000 (includes but not limited to: SSA-1099, Pension 1099, Interest Income, 1099-M, Loss of Property, 1040 etc.) See below also.		
8. Proof of taxes paid in full (must submit district, county, & township) Proof of taxes paid may be a tax receipt, letter or cancelled check dated on or before 12/31/2023. Tax receipts must be stamped "PAID" by Jordan Tax Service.	Allegheny County	
	PR School District	
	Richland Township	
	Township of Pine	

#7 - Must include any back up for income

Examples include but not limited to:

SSA-1099

W-2

1099's

Pension 1099's

Interest Income

Federal 1040

PA-1000
Property Tax or Rent
Rebate Claim 03-23 (FI)
PA Department of Revenue
P.O. Box 280503
Harrisburg PA 17128-0503



2023

2305010056

OFFICIAL USE ONLY

I Check your label for accuracy. If incorrect, do not use the label. Complete Section I.

Your Social Security Number

Spouse's Social Security Number

**If Spouse Is
Deceased, fill
in the oval.**

☐

PLEASE WRITE IN YOUR SOCIAL SECURITY NUMBER(S) ABOVE

Last Name

First Name

MI

First Line of Address

Second Line of Address

City or Post Office

State

ZIP Code

*** CODES
REQUIRED**

Spouse's First Name

MI

County Code

School District Code

Country Code

Claimant's Birthdate

Spouse's Birthdate

Daytime Telephone Number

II Fill in only one oval in each section.

1. I am filing for a rebate as a:

- ☐ P. Property Owner – See instructions
☐ R. Renter – See instructions
☐ B. Owner/Renter – See instructions

2. I Certify that as of Dec. 31, 2023, I am (a):

- ☐ A. Claimant age 65 or older
☐ B. Claimant under age 65, with a spouse age 65 or older who resided in the same household
☐ C. Widow or widower, age 50 to 64
☐ D. Permanently disabled and age 18 to 64

3.

- ☐ Filing on behalf of a decedent

Dollars

Cents

III TOTAL INCOME received by you and your spouse during 2023

4. Social Security, SSI and SSP Income (Total benefits \$ _____ divided by 2) 4.
5. Railroad Retirement Tier 1 Benefits (Total benefits \$ _____ divided by 2) 5.
6. Total Benefits from Pension, Annuity, IRA Distributions and Railroad Retirement Tier 2 (Do not include federal veterans' disability payments or state veterans' payments.) 6.
7. Interest and Dividend Income 7.
8. Gain or Loss on the Sale or Exchange of Property. If a loss, fill in this oval. ☐ LOSS 8.
9. Net Rental Income or Loss If a loss, fill in this oval. ☐ LOSS 9.
10. Net Business Income or Loss If a loss, fill in this oval. ☐ LOSS 10.
- Other Income.
- 11a. Salaries, wages, bonuses, commissions, and estate and trust income. 11a.
- 11b. Gambling and Lottery winnings, including PA Lottery winnings, prize winnings and the value of other prizes 11b.
- 11c. Value of inheritances, alimony and spousal support. 11c.
- 11d. Cash public assistance/relief. Unemployment compensation and workers' compensation, except Section 306(c) benefits. 11d.
- 11e. Gross amount of loss of time insurance benefits and disability insurance benefits, and life insurance benefits, except the first \$5,000 of total death benefit payments. 11e.
- 11f. Gifts of cash or property totaling more than \$300, except gifts between members of a household. 11f.
- 11g. Miscellaneous income and annualized income amount. 11g.
12. Claimants with Federal Civil Service Retirement System Benefits enter \$9,948 or \$19,896. See the instructions. 12.
13. **TOTAL INCOME.** Add only the positive income amounts from Lines 4 through 11g and subtract the amount on Line 12. See Page 3 for income limitations. Enter this amount on Line 23. 13.

IMPORTANT: You must submit proof of the income you reported – See the instructions on Pages 7 to 9.



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PA-1000 2023 03-23 (FI)

Your Social Security Number

Your Name: _____

PROPERTY OWNERS ONLY

14. Total 2023 property tax. Submit copies of receipted tax bills. 14.

15. Property Tax Rebate. Enter the maximum standard rebate amount from Table A for your income level here: () Compare this amount to line 14 and enter the lesser amount to the right. 15.

RENTERS ONLY

16. Total 2023 rent paid. Submit PA Rent Certificate 16.

17. Multiply Line 16 by 20 percent (0.20) 17.

18. Rent Rebate. Enter the maximum rebate amount from Table B for your income level here: () Compare this amount to line 17 and enter the lesser amount to the right. 18.

OWNER – RENTER ONLY

19. Property Tax/Rent Rebate. Enter the maximum rebate amount from Table A for your income level here: () Compare this amount to the sum of Lines 15 and 18 and enter the lesser amount to the right. 19.

DIRECT DEPOSIT. Banking rules do not permit direct deposits to bank accounts outside the U.S. If your bank account is outside the U.S., do not complete the direct deposit Lines 20, 21 and 22. The department will mail you a paper check. If your rebate will be going to a bank account within the U.S., you have the option to have your rebate directly deposited. If you want the department to directly deposit your rebate into your checking or savings account, complete Lines 20, 21 and 22.

20. Place an X in one box to authorize the Department of Revenue to directly deposit your rebate into your: 20.

Checking

Savings

21. Routing number. Enter in boxes to the right. 21.

22. Account number. Enter in boxes to the right. 22.

23.
Enter the amount from Line 13 of the claim form on this line and circle the corresponding Maximum Rebate amount for your income level. Owners use Table A and Renters use Table B.

TABLE A - OWNERS ONLY		TABLE B - RENTERS ONLY	
INCOME LEVEL	Maximum Standard Rebate	INCOME LEVEL	Maximum Rebate
\$ 0 to \$ 8,000	\$ 1,000	\$ 0 to \$ 8,000	\$ 1,000
\$ 8,001 to \$ 15,000	\$ 770	\$ 8,001 to \$ 15,000	\$ 770
\$ 15,001 to \$ 18,000	\$ 460	\$ 15,001 to \$ 18,000	\$ 460
\$ 18,001 to \$ 45,000	\$ 380	\$ 18,001 to \$ 45,000	\$ 380

IV An excessive claim with intent to defraud is a misdemeanor punishable by a maximum fine of \$1,000, and/or imprisonment for up to one year upon conviction. The claimant is also subject to a penalty of 25 percent of the entire amount claimed.

CLAIMANT OATH: I declare that this claim is true, correct and complete to the best of my knowledge and belief, and this is the only claim filed by members of my household. I authorize the PA Department of Revenue access to my federal and state Personal Income Tax records, my PACE records, my Social Security Administration records and/or my Department of Human Services records. This access is for verifying the truth, correctness and completeness of the information reported in this claim.

Claimant's Signature	Date	Witnesses' Signatures: If the claimant cannot sign, but only makes a mark.	
		1.	
Spouse's Signature	Date	2.	
PREPARER: I declare that I prepared this return, and that it is to the best of my knowledge and belief, true, correct and complete.		Name of claimant's power of attorney or nearest relative. Please print.	
Preparer's Signature, if other than the claimant	Date	Telephone number of claimant's power of attorney or nearest relative.	
Preparer's Name. Please print.		Home address of claimant's power of attorney or nearest relative. Please print.	
Preparer's telephone number	City or Post Office	State	ZIP Code

Claim filing deadline – June 30, 2024

You can call 1-888-728-2937 after June 1 to verify the status of your claim.



Pine-Richland School District
2023 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 2023.

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 2023, have owned a home in Pine or Richland Township for all of 2023, and used it as their primary residence for all of 2023. 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, 2023. 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 2023, has not remarried in 2023, and is age 50 or older on December 31, 2023.

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 2023:

- 1 One half of the Social Security benefits received and reported on Form SSA1099.
- 2 One half of the Railroad Retirement benefits received and reported on Form RRB1099.
- 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	\$1,000
8,001 to 15,000	\$ 770
15,001 to 18,000	\$ 460
18,001 to 45,000	\$ 380

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:

2023 Allegheny County Real Estate Taxes
2023 Pine-Richland School District Real Estate Taxes
2023 Richland Township Real Estate Taxes
2023 Pine Township Real Estate Taxes

The above listed taxes must be paid prior to December 31, 2023 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 2023 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). As additional supporting documentation, the Pine-Richland School District requires submission of proof of Social Security income including Social Security Retirement and Supplemental Benefits.

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, 2024. Property Tax rebates will be issued after the August 2024 Board meeting.

Section 6 Rebate Limitations

The 2023 Pine-Richland School District Property Tax Rebate is subject to the following limitations and restrictions:

- 1 The total amount of 2023 Pine-Richland School District real estate taxes paid by December 31, 2023.
- 2 The Total Property taxes paid as defined in Section 4 less the Property tax rebate indicated on the 2023 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 2023 and all prior years. Payment must have been made by December 31, 2023.

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 2023. 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 2023.

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 supersedes 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.

ADOPTED by the School Board February 12, 2024

Barbara Williams, Secretary