



NORTHWESTERN LEHIGH
SCHOOL DISTRICT

Excellence Through Learning

PROPERTY TAX REBATE PROGRAM NOTICE

The Northwestern Lehigh School District Board of Directors authorizes property tax rebates for certain individuals that **own** and **reside** in a primary residence within the Northwestern Lehigh School District. Through this resolution the Board recognizes the difficulty of certain individual's ability to pay property taxes on their homes. In accordance with this effort, the District will provide annual property tax rebates in amounts based on the property taxes paid by qualified claimants on their owned and occupied home and income.

Applications for the Northwestern Lehigh School District Property Tax Rebate Claim Form Program (TRCF-1000) are for citizens on fixed and limited incomes during the school tax year beginning in early May of each year. Forms are available upon request from the District Business Office located at the address below or on the District's website (www.nwlehighsd.org):

**Northwestern Lehigh School District
Business Office
6493 Route 309
New Tripoli, PA 18066-2099
(610) 298-8661**

You must apply for and receive a rebate from the state in order to qualify for our program!!!

To obtain this rebate, an applicant must file Form PA-1000 - "Pennsylvania Property Tax or Rent Rebate". **A signed copy of this form is required to be filed with the Northwestern Lehigh School District Property Tax Rebate Claim Form (TRCF-1000).** You may obtain Form PA-1000 by calling 1-888-222-9190 or by visiting the Pennsylvania Department of Revenue's website www.revenue.state.pa.us. E-mail requests may be sent to ra-forms@pa.gov, in addition you may request a form in writing to:

**Pennsylvania Department of Revenue
Tax Forms Service Unit
711 Gibson Blvd
Harrisburg, PA 17104-3218**

QUESTION AND ANSWER GUIDE

Q: What is the Property Tax Rebate Program?

A: The program allows for an annual property tax rebate for senior citizens and other qualifying claimants with limited incomes who meet the following criteria:

- (1) Own, occupied, and paid taxes on a residence within the District during the prior year; and (2) The person must meet one of the following three (3) criteria:
 - 65 years of age as of December 31st of prior year *or*.
 - Widow or widower and was 50 years old as of December 31st of prior year *or*.
 - Permanently disabled aged 18 to 64 during prior year, or unable to work because of a medically determined physical or mental disability which is expected to continue indefinitely; and
- (3) Meet the income guidelines under the Pennsylvania state Property Tax Program (PA-1000); and
- (4) Only one member of each household may file a claim, even if more than one person is qualified to receive a rebate.

Q: What is the filing period? Is there a deadline?

A: The application filing period is between July 1 and December 31. **No Property Tax Rebate Program Forms will be accepted before July 1 or after December 31.**

Q: What taxes are being rebated?

A: Rebates are provided in the current year for a portion of school property taxes paid in the prior school year (property tax bills that were sent out on July 1 of previous year). **You can NOT apply for a rebate if your school real estate taxes were delinquent.**

Q: If I am eligible, how do I obtain my tax rebate?

A: All eligible taxpayers must (1) file a Tax Rebate Claim Form (TRCF-1000) with the District and (2) include a signed copy of the PA-1000 for the prior year, a copy of your State rebate check or proof of direct deposit, and a copy of receipted prior year school tax bill. Tax Rebate Claim Form must be signed, dated and postmarked by the appropriate deadline to be eligible to receive a rebate.

Q: Can I file a claim for someone who has recently died?

A: Yes you **may file a claim** for an eligible claimant, who **died after December of the prior year**. If the claimant **died during the prior year**, you may not file a claim. The Property Tax Rebate Program requires that a claimant must have lived for all of the prior year in order to receive a rebate. If you are filing a claim for an eligible decedent, please include "Estate of" before the claimant's name, as well the appropriate documentation.

Q: When will rebates be processed?

A: Checks will be processed and mailed within 60 days of receipt of all completed forms.

Q: How much of a rebate may I receive?

A: The amount of any tax rebate for real estate property taxes payable during the prior School District fiscal year and subsequent fiscal years will be determined in accordance with the income schedule in the state's now current eligibility guidelines. Total rebates received shall not exceed School District

Real Estate Taxes paid. Any interest or penalties paid are excluded from this definition. No rebates will be issued if the amount of the property tax rebate computed in accordance with this section is less than ten-dollars (\$10.00). The income schedule for the prior school year is as follows, but please note, this is subject to change in future years:

Household Income	Allowed Maximum Rebate
\$0 to \$8,000	\$650
\$8,001 to \$15,000	\$500
\$15,001 to \$18,000	\$300
\$18,001 to \$35,000	\$250
Over \$35,001	\$0

Q: Are there any penalties for fraudulent claims to obtain a tax rebate?

A: In any case in which a Tax Rebate Claim Form (TRCF-1000) is excessive and was filed with fraudulent intent, the claim shall be disallowed in full. The School District's Board of Directors authorizes the Superintendent, or his or her designee, to also refer any fraudulent claim to appropriate law enforcement officials for investigation and prosecution.

A claim shall be disallowed if the claimant received title to the residence primarily for the purpose of receiving a property tax rebate claim. In addition, the District reserves the right to notify law enforcement or other officials of said efforts to obtain a fraudulent tax rebate and those officials may take additional action, including, but not limited to, filing and prosecution of criminal charges and other penalties.

Q: Will my local school rebate be the same amount as my state rebate?

A: Not necessarily, sometimes the state rebate includes a supplemental payment from slots revenues and you could receive more than the standard rebate. **Note the sum of your rebates cannot be more than the total amount of real estate taxes you paid.** Often the local school rebate is less than the state rebate.

Q: If I have any additional questions, is there someone I can contact?

A: If you have any additional questions, you may contact the Business Office at (610) 298-8661

FILING CHECKLIST
(FOR FILING CLAIMS)

Did you remember to do the following:

- 1. Sign and date the rebate form TRCF-1000? (Signed Page 1 & Page 2)**
- 2. Attach a signed copy of your PA-1000?**
- 3. Attach a copy of your PA rebate check received in the current year or bank statement showing direct deposit of the state rebate funds received as a result of PA-1000?**
- 4. Attach a copy of your receipted prior year school real estate tax bill?**