

Pocono Mountain School District Property Tax Rebate Program

Question & Answer Guide

For Filing 2015 Claims

*** Rebates will be processed beginning JULY 2016***

Q ■ Who can file for a Property Tax Rebate claim?

A. The Property Tax Rebate is based on the 2015 School property taxes paid during the 2015 calendar year, or paid in the 2015 claim year. To file for a Property Tax Rebate:

- You must have ***owned and occupied a home as your primary residence*** within Pocono Mountain School District during 2015; and

You or your spouse must have been at least 65 years old as of December 31, 2015.

or

You were a widow or widower during all or part of 2015 and must have been 50 years or older as of December 31, 2015.

or

You were permanently disabled during all or part of 2015, 18 years or older during 2015, and were unable to work because of a permanent medically determined physical or mental disability.

- Your total 2015 household income, including your spouse's, must have been **\$ 35,000 or less**. *Note: Fifty percent (50%) of social security/railroad retirement income shall be excluded in determining eligibility income limits*
- You or someone on your behalf must have paid the school taxes **in full** on the residence for 2015 by **December 31, 2015**.
- Only one member of each household may file a claim even if more than one person is qualified to receive a rebate.

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

A. If the claimant **died during 2015, you may not file a claim.** The law governing the Property Tax Rebate Program requires that a claimant must have lived for all of 2015 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. Also, you must include with the other required proof documents a copy of Letters of Administration or the short certificate.

Q. What do I need to submit if I am a widow or widower?

A. If you are claiming eligibility because you were a widow or widower and 50 years of age or older, you must provide proof of your spouse's death and proof of age.

Q. What do I need to attach to my form to claim a property tax rebate?

A. You will need to produce a copy of your receipted school tax bill for the year being claimed. Canceled checks are not acceptable. If your name does not appear on the tax bill, proof of ownership must be submitted. For example, a copy of deed or a copy of the trust, will, or decree of distribution if the property was inherited. If the address is not on the receipted bill or mortgage statement, a letter from your tax collector or Mortgage Company verifying your home address must also be submitted.

Note: If your tax bills include a name and/or names other than yours and your spouse's, you must complete and attach a copy of PA-1000 Schedule F or submit proof that you are the sole owner of the property.

You also must submit a signed copy of Form PA-1000 "Property Tax or Rent Rebate Program" as submitted to the Pennsylvania Department of Revenue.

Copies of Forms W-2, 1099-INT, 1099-DIV, 1099-R, 1099-MISC, SSA-1099 or copies of your federal income tax return or your PA tax return for the claim year are not required when filing your claim form. However, copies of these forms may be required to be submitted to substantiate your income if your return is selected for audit purposes.

If you have not filed a rebate previously with the District, **you must** submit proof of age.

Q. What documents can I use as proof of age?

A. The District will accept: a birth certificate; Blue Cross 65 Special Card; a valid driver's license; church baptismal record; hospital birth record; Social Security Administration document which clearly shows your age; naturalization papers if your age is shown; military discharge paper if your age is shown; Medicare card; or passport. Photocopies are acceptable. **Do not send original documents.**

Q. What do I need to submit for proof of disability?

A. The District will accept: photocopies of a Social Security Administration Award letter, Veteran's Administration Award letter indicating 100% disability, or a Civil Service letter indicating 100% disability. If you do not qualify under any of these previous programs you must submit a Physician's Statement of Permanent Disability (PA-1000 PS) which is enclosed in your PA-1000 instruction booklet provided to you from the PA Department of Revenue. Note: the Physician's Statement of Permanent Disability cannot be used if you were denied Social Security disability.

Q. What is the total amount I can be eligible to receive as a rebate?

A. The maximum amount that you may be eligible to receive as a rebate is **\$650**. The school district rebate is on school district property taxes only. The maximum rebate will be \$650 or up to the State rebate for school district property taxes only, whichever is less. The school district will only issue a rebate that when added to the state rebate would not exceed the total amount of the school district property tax paid. Example: If the total school property tax paid is \$700 and the state rebate received is \$500 then the school district will issue a rebate of \$200 to not exceed the total school tax paid. Example:

School property tax bill paid in 2015	\$ 700
PA Property Tax rebate received	<u>-500</u>
PMSD School Tax rebate due	\$ 200

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

A. All eligible taxpayers must file a Tax Rebate Claim Form (**TRCF-1000**) with the District and **include a signed copy of the PA-1000**, copy of a **receipted school tax bill**, and proof of age, death or disability. Tax Rebate Claim Form must be signed and dated and sent in by the appropriate deadline to be eligible to receive a rebate.

Q. When do I file my tax rebate claim form? Is there a deadline?

A. Tax Rebate Claim Form (**TRCF-1000**) must be filed between January 1, 2016 and December 31, 2016. **No Tax Rebate Claim Forms will be accepted after December 31, 2016 for 2015 rebate claims.**

Q. Where do I send my tax rebate claim form?

A. Tax Rebate Claim Form (**TRCF-1000**) can be mailed to the following address:
Pocono Mountain School District
P.O. Box 200
Swiftwater, PA 18370-0200
Attention: Property Tax Rebates

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 and a penalty of twenty-five (25%) of the entire amount claimed shall be imposed. The penalty and the amount of the disallowed claim, if the claim has already been paid, shall bear interest at the rate of one-half (1/2) of one-percent (1%) per month from the date of the claim until repaid. The claimant and any person who assisted in the preparation and or filing of a fraudulent claim shall be guilty of a misdemeanor, and upon conviction thereof, shall be sentenced to **pay a fine not exceeding one thousand dollars (\$1,000)**, or undergo imprisonment not exceeding one year, or both. A claim shall be disallowed if the claimant received title to the residence primarily for the purpose of receiving a property tax rebate claim.

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

A. If you have any questions, you can call the Accounting Department at (570) 839-7121 Extension 10158 between the hours of 8:00 a.m. and 4:00 p.m.

Q. Where can I get a Rebate Form (TCRF-1000)?

A. You can obtain the forms at the Administration Building located on the Swiftwater Campus or access our website at www.pmsd.org, tax rebate program.

Q. Did you remember to file your Pennsylvania State Property Tax Rebate?

A. You must be eligible to file a Property Tax Rebate with the Pennsylvania Department of Revenue in order to also be eligible for the School's property tax rebate. The guidelines for the Pennsylvania State Property Tax Rebate Program (form PA-1000) have changed. **The Pocono Mountain School District property tax rebate program (form TRCF – 1000) requirements will remain the same as last year.** To obtain this rebate, an applicant must file Form PA-1000 – “Pennsylvania Property Tax or Rent Rebate Program”. ***A signed copy of this form is required to be filed with your Pocono Mountain School District Rebate Application (TCRF-1000).*** You may obtain Form PA-1000 by calling **(800) 362-2050** or by visiting the Pennsylvania Department of Revenue's web site at ...www.revenue.state.pa.us. In addition, you may request Form PA-1000 by writing to:

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

Income Eligibility as per filed Form PA-1000	
Total Income as reported on 2015 Form PA-1000	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