

PROPERTY TAX/RENT REBATE PROGRAM

Homeowners receive:

Renters receive:

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

The rebate program benefits eligible Pennsylvanians age 65 and older; widows and widowers age 50 and older; and people with disabilities age 18 and older. The income limit is \$35,000 a year for homeowners and \$15,000 annually for renters and half of Social Security income is excluded. Spouses, personal representatives or estates may also file rebate claims on behalf of claimants who lived at least one day in 2014 and meet all other eligibility criteria.

Due to program changes enacted in 2014 to ensure claimants aren't disqualified from rebates solely because of Social Security cost-of-living-adjustments, homeowners and renters may be eligible for rebates even if their eligibility income is greater than these limits. Any homeowner who collected Social Security, received a property tax rebate in 2013 for claim year 2012 and had annual income last year – discounting half of Social Security – up to \$36,129, is encouraged to apply for a rebate for claim year 2014. Any renter who collected Social Security, received a rent rebate in 2013 for claim year 2012 and had annual income last year – discounting half of Social Security – up to \$15,484, is also encouraged to apply.

In addition, the law gives the following relief to seniors in most need:

- Seniors who live in Philadelphia, Pittsburgh or Scranton, where local wage/income tax rates are very high, will not benefit from a local tax shift to lower taxes on top of the reduction offered by the state funded property tax relief. To ensure that seniors in these communities receive significant property tax relief, each senior household with income under \$30,000 has its property tax rebate increase by an additional 50 percent.
- In addition, property tax rebates are increased by an additional 50 percent for senior households in the rest of state, so long as those households have incomes under \$30,000 and pay more than 15 percent of income in property taxes.