

Pocono Mountain School District Property Tax Rebate Program Question & Answer Guide For Filing 2023 Claims

*** Rebates will be issued beginning JULY 2024***

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

A. The Property Tax Rebate is based on the 2023 School property taxes paid during the 2023 calendar year or paid in the 2023 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 2023, the property ***must have an approved homestead exclusion***;

and

You or your spouse must have been at least 65 years old as of December 31, 2023;

or

You were a widow or widower during all or part of 2023 and must have been 50 years or older as of December 31, 2023;

or

You were permanently disabled during all or part of 2023, 18 years or older during 2023, and were unable to work because of a permanent medically determined physical or mental disability.

- Your total 2023 **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. Pension, Annuity, and IRA distributions are considered income.*
- You or someone on your behalf must have paid the school taxes **in full** on the residence for 2023 by **December 31, 2023**.
- Only one member of each household may file a claim even if more than one person is qualified to receive a rebate.

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. The TRCF-1000 must be signed, dated and received with the necessary documents by the appropriate deadline to be eligible for a rebate.

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

A. You will need to provide a signed copy of your Form PA-1000 Property Tax or Rent Rebate Claim or if filed through the PA Department of Revenue’s website, attach a copy of the electronic form that shows the date submitted and confirmation number, and copy of your 2023 receipted school property tax bill. **First time filers** will need to submit proof of age, death or disability and copies of your Federal and Pennsylvania Income Tax Returns. If income is zero on this application, it may result in an audit.

Proof of income or copy of PA State Rebate may be requested from applicant if your rebate claim form is selected for audit purposes.

Q. What do I need to submit for proof of paid school property taxes?

A. You will need to provide a copy of your school tax bill marked “paid” by the tax collector. 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 agreement, will, or decree of distribution if you inherited your property.

Note: *If your tax bill includes a name and/or names other than you and your spouse, you must complete and attach a copy of PA-1000 Schedule F or submit proof that you are the sole owner of the property. If additional names are listed on tax bill other than spouse, rebate will be calculated based on number of persons listed, resulting in a reduction of the rebate amount.*

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

A. The District will accept a valid Pennsylvania driver's license or Pennsylvania identification card. Copies are acceptable, do not send original documents.

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

A. The District will accept copies of a Social Security Administration Award letter stating total disability, Veterans Administration Award letter indicating 100% disabled, or a Civil Service letter indicating 100% disabled. If you do not qualify under any of the disability programs mentioned above, you must submit a Physician’s Statement of Permanent Disability (PA-1000 PS). This form can be found in your PA-1000 instruction booklet provided to you from the PA Department of Revenue. The date applicant became disabled must be included.

Note: *The Physician’s Statement of Permanent Disability cannot be used if you were denied Social Security disability benefits.*

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 a death certificate for your spouse and proof of your age.

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

A. The District will accept copies of your 2023 Federal Income Tax Return (Form 1040) and 2023 Pennsylvania Income Tax Return (PA-40); along with accompanying schedules. W-2 forms and all 1099 forms associated with income such as Social Security Benefit Statement(s), Distributions from Pensions, Annuities, Retirement or Profit-Sharing Plans, IRAs, Interest Income, Dividends and Distributions, Railroad Retirement Board Statement, Nonemployee Compensation; Miscellaneous; and Rental Income shall be submitted. If a tax return is not filed, the District requires a signed affidavit/statement indicating a tax return was not filed.

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

A. If the claimant *died during 2023, you may not file a claim*. If the claimant died after December 31, 2023, a claim may be filed for the eligible decedent. Please include "Estate of" before the claimant's name. Also, you must include, along with the other required proof documents, a death certificate and a copy of Letters of Administration or a Short Certificate.

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

A. For 2023 claims, Pocono Mountain School District has enhanced the Property Tax Rebate Program by doubling the amount that you *may* be eligible to receive as a rebate from the District. The maximum amount is **\$1,300**. The school rebate is calculated on school property taxes only.

Example: You are eligible for the standard rebate of \$650 and the enhanced rebate could amount to \$1,300. Your school tax paid was \$1,500 and you received a Pennsylvania property tax rebate of \$1,000. The school rebate would be reduced to \$500.

School property tax bill paid in 2023	\$ 1,500
PA Property Tax rebate received	<u>-1,000</u>
PMSD School Tax rebate due	\$ 500

Q. What if I do not receive a rebate from the Pennsylvania Department of Revenue?

A. If you do not receive a rebate from the Pennsylvania Department of Revenue after you completed the PA-1000 Property Tax or Rent Rebate Claim, you will not be eligible to receive a rebate from Pocono Mountain School District.

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, 2024 and December 31, 2024. Tax Rebate Claim Forms will **not** be accepted after December 31, 2024 for 2023 rebate claims.

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

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

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, call the tax rebate coordinator at (570) 839-7121 extension 10163 between the hours of 8:30 a.m. and 4:30 p.m., Monday through Friday or email questions to taxrebate@pmsd.org.

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

A. A form can be obtained at the Administration Building located on the Swiftwater Campus or access our website at www.pmsd.org under Helpful Links > Senior Citizen Property Tax Rebate Program. A form can also be obtained at your local state representative's office.

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

A. To obtain the state rebate, an applicant must file Form PA-1000 – “Pennsylvania Property Tax or Rent Rebate Claim” with the PA Department of Revenue. **A signed copy of Form PA-1000 or (if filed electronically) a copy of electronic form that shows date submitted and confirmation number is required to be submitted with your Pocono Mountain School District Rebate Application (TCRF-1000).** You may obtain Form PA-1000 from your local state representative's office or call **(888) 222-9190** or visit the PA Department of Revenue's website at www.revenue.pa.gov. You may also request Form PA-1000 by writing to:

Pennsylvania Department of Revenue, Tax Forms Service Unit
1854 Brookwood Street
Harrisburg, PA 17104-2244