

**RESOLUTION 2022-85  
RADNOR TOWNSHIP**

**A RESOLUTION OF RADNOR TOWNSHIP, DELAWARE COUNTY,  
PENNSYLVANIA, PROVIDING PROPERTY TAX AND RENT REBATES TO CERTAIN  
SENIOR CITIZENS, WIDOWS, WIDOWERS, AND DISABLED PERSONS WITH FIXED  
AND LIMITED INCOMES; ESTABLISHING UNIFORM STANDARDS AND  
QUALIFICATIONS FOR ELIGIBILITY TO RECEIVE A REBATE; AND PROVIDING  
PENALTIES FOR FRAUDULENT CLAIMS.**

*WHEREAS*, the Board of Commissioners of Radnor Township, Delaware County, Pennsylvania considers it to be a matter of sound public policy to make special provisions for property tax and rent rebates to a class of senior citizens, widows, widowers, and disabled persons in order to assist in relieving their economic burden; and

*WHEREAS*, pursuant to this Resolution, the Board is demonstrating a willingness to help the above individuals.

***NOW, THEREFORE, BE IT RESOLVED*** by the Board as follows:

**1. Definitions.** The following words and phrases, when used in this Resolution, shall have the meanings ascribed to them in this Section 1, except where the context clearly indicates or requires a different meaning.

(a) “Act” means Chapter 13 (Senior Citizens Property Tax and Rent Rebate Assistance) of the Taxpayer Relief Act, Act 1 of Special Session 2006.

(b) “Claimant” means a person who files a claim for property tax rebate or rent rebate in lieu of property taxes under the Act and, during the 2022 calendar year, (i) was sixty-five (65) years of age or over, or whose spouse (if a member of the household) was sixty-five (65) years of age or over, (ii) was a widow or widower and was fifty (50) years of age or over, or (iii) was a permanently disabled person eighteen (18) years of age or over. For the purposes of this Resolution, the term “widow” or “widower” shall mean the surviving wife or surviving husband, as the case may be, of a deceased individual and who has not remarried, and the term “permanently disabled person” shall mean a person who is unable to engage in any substantial gainful activity by reason of any medically determinable physical or mental impairment which can be expected to continue indefinitely.

(c) “Claim Form” means the form attached hereto as Exhibit B and the additional information required to be filed with the Finance Department of the Township as set forth on such form.

(d) “Rebate Percentage Factor” shall be the percentage set forth in Exhibit A next to the Claimant’s Total Income.

(e) “Total Income” shall mean all income of a Claimant and Claimant’s spouse from whatever source derived, as reported on the PA-1000 rebate application filed with the Commonwealth of Pennsylvania.

(f) “Property Tax Paid” shall be the property taxes paid during the 2022 calendar year by Claimant and set forth on Line 14 of Form PA-1000 2022 prepared and filed by the Claimant with the Pennsylvania Department of Revenue.

(g) “Rent Paid” means the gross amount actually paid in cash or its equivalent to a landlord in connection with the occupancy of a homestead by Claimant and set forth on Line 16 of Form PA-1000 2022 prepared and filed by the Claimant with the Pennsylvania Department of Revenue.

(h) “Resolution” means this Resolution.

**2. Property Tax or Rent Rebate.**

(a) Subject to the other provisions of this Resolution, during the 2023 calendar year, the Township shall pay a property tax rebate to each Claimant equal to the rebate amount received by the Claimant from the Commonwealth of Pennsylvania, but not to exceed the total real estate tax paid to Township of Radnor Township, including supplemental rebates, times the applicable Rebate Percentage Factor.

(b) Subject to the other provisions of this Resolution, during the 2023 calendar year, the Township shall pay a rent rebate to each Claimant equal to the rebate amount received by the Claimant from the Commonwealth of Pennsylvania times the applicable Rebate Percentage Factor. Any rent rebate to be paid by the Township to an otherwise eligible Claimant in the 2023 calendar year shall be limited to the lesser of: (1) twenty (20) percent of gross rent actually paid in the 2022 calendar year less any rent rebate paid to the Claimant under the Act during the 2023 Calendar Year and (2) five hundred dollars (\$500.00) which represents the maximum standard rebate.

**3. Filing.** To claim and receive the property tax or rent rebate provided for under Section 2 from the Township, the Claimant must file a claim for the rebate with the Finance Department of the Township after June 30, 2023 and before September 30, 2023 Only one Claimant from a Township homestead during the 2023 Calendar Year shall be entitled to a rebate from the Township. If two or more persons are able to meet the qualifications for a Claimant, the rebate shall be paid to the Claimant(s) who received the property tax or rent rebate under the Act.

**4. Claim Form.**

(a) When filing for a property tax or rent rebate from the Township, Claimant shall timely file with the Finance Department of the Township a Claim Form (and all required additional information which shall include evidence of the rebate amount received from the Commonwealth of Pennsylvania). Appropriate evidence of the rebate amount received from the Commonwealth of Pennsylvania shall include a copy of PA-1000 2022 Rebate Claim form, and the rebate check received from the Pennsylvania Department of Revenue, a copy of the Claimant’s bank statement reflecting the deposit of the rebate amount, or a printout from the “Where’s My PA Property Tax/Rent Rebate?” website at myPATH - Property Tax/Rent Rebate Status.

(b) The following is an example to illustrate the requirements of Sections 2

through 4. The example is for illustration purposes only.

*Example:* Claimant files for a property tax or rent rebate under the Act with the Pennsylvania Department of Revenue by filing Form PA-1000 2022 (Property Tax or Rent Rebate Claim) in connection with property taxes paid in 2022. On July 31, 2023, Claimant receives a property tax or rent rebate from the Commonwealth of Pennsylvania in connection with such filing. Claimant may now file for a property tax or rent rebate with the Township by submitting a Claim Form to the Township (with a copy of the Form PA-1000 2022 (Property Tax or Rent Rebate Claim) filed with the Pennsylvania Department of Revenue on or before June 30, 2023 and evidence of the rebate amount received.

5. **Incorrect Claim.** Whenever the Finance Director of the Township finds a claim to have been incorrectly determined, the Finance Director shall redetermine the correct amount of the claim and notify the Claimant of the reason for the redetermination and the amount of the corrected claim.

6. **Fraudulent Claim; Conveyance to Obtain Benefits.**

(a) In any case in which a claim is excessive and was filed with fraudulent intent, the claim shall be disallowed in full and a penalty of twenty-five percent (25%) of the amount claimed shall be imposed. The penalty and the amount of the disallowed claim, if the claim has been paid, shall bear interest at the rate of one-half ( $\frac{1}{2}$ ) of one (1%) percent per month from the date of the claim until repaid. The Claimant and any person who assisted in the preparation of filing of a fraudulent claim shall be subject to criminal prosecution in accordance with applicable provisions and penalties as provided in the Pennsylvania Crimes Code.


(b) A claim shall be disallowed if the Claimant received title to the homestead primarily for the purpose of receiving a property tax rebate.

7. **Petition for Redetermination.** Any Claimant whose claim for a property tax or rent rebate is either denied, corrected, or otherwise adversely affected by the Finance Director of the Township, may file with the Board a petition for redetermination within ninety (90) days after the date of mailing or written notice by the Finance Director of such action. Such petition shall set forth the grounds upon which the Claimant alleges that such action of the Finance Director is erroneous or unlawful, in whole or in part, and shall be accompanied by an affidavit of affirmation that the facts contained therein are true and correct. The Board shall hold such hearings as may be necessary for the purpose of redetermination and each Claimant who has duly filed such petition for redetermination shall be notified by the Board of the time when, and the place where, such hearing in his or her case will be held. The determination of the Board after such hearings and any required further review shall be final.

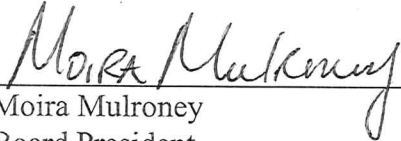
8. **Severability.** The provisions of this Resolution are severable; if any word, phrase, clause, sentence, section, or provision of this Resolution is for any reason held to be unconstitutional or illegal or invalid, the decision of any Court shall not affect or impair any of the remaining provisions of this Resolution. It is hereby declared to be the intent of the Board of Radnor Township that this Resolution would have been adopted had such unconstitutional or illegal or invalid word, phrase, clause, sentence, section, or provision thereof not been included herein.

9. **Effective Date.** This Resolution shall be effective solely for the 2023 Calendar Year and shall be deemed repealed for all Township Calendar Years thereafter.

*SO RESOLVED*, at a duly convened meeting of the Board of Commissioners of Radnor Township conducted on this 14<sup>th</sup> day of November, A.D., 2022.

Attest:   
\_\_\_\_\_  
William M. White  
Township Manager / Secretary

RADNOR TOWNSHIP

By:   
\_\_\_\_\_  
Moira Mulrone  
Board President

(SEAL)

## EXHIBIT A

### Property Tax Rebate Percentage Factor Table

<b>Total Income</b>	<b>Rebate Percentage Factor</b>
0 to \$8,000	100%
\$8,001 to \$15,000	100%
\$15,001 to \$18,000	100%
\$18,001 to \$35,000	100%

### Rent Rebate Percentage Factor Table

<b>Total Income</b>	<b>Rebate Percentage Factor</b>
0 to \$8,000	100%
\$8,001 to \$15,000	100%

The rebate percentage factor will be applied to the rebate amount received by the Claimant from the Commonwealth of Pennsylvania, including supplemental rebates.

**TOWNSHIP OF RADNOR**  
**PROPERTY TAX REBATE**

Calendar Year January 1, 2023, to December 31, 2023, for year 2022 PA-1000 (filed in 2023)

FILING INSTRUCTIONS

WHERE TO FILE: Township of Radnor, 301 Iven Avenue, Wayne, PA 19087

WHEN TO FILE: After July 1, 2023 but before September 30, 2023

\* PLEASE **COMPLETE ALL** REQUESTED INFORMATION \*

Please print legibly or type

**PART A – Personal Information**

Name of Claimant:

Address of Claimant:

Phone Number:

Parcel Number (Found on Tax Bill):

**PART D – Checklist of Required Information to send with Rebate Request Form**

- (a)  Copy of Form PA-1000 2022 (Property Tax or Rent Rebate Claim) filed with the PA Dept. of Revenue
- (b)  Copy of 2022 PA-1000 Rebate Check or Statement of Direct Deposit from the State as shown in Part C, Line (b)

*I declare that this form is true, correct and complete, that the documents required and attached hereto under Part D are true and correct copies of those documents, and that to the best of my knowledge and belief this is the only claim filed by members of my household.*

*NOTE: Rebate issued from Township of Radnor will match rebate issued by Commonwealth of Pennsylvania but will not exceed property tax paid to Township of Radnor for the 2022 Property Tax bill.*

\_\_\_\_\_  
\*Claimant's Signature

\_\_\_\_\_  
Printed Name of Preparer (if other than Claimant)

\_\_\_\_\_  
\*Date

\_\_\_\_\_  
Signature of Preparer (if other than Claimant)



**Did you enclose all of your copies?**

**DID YOU SIGN AND DATE THIS FORM?**

\_\_\_\_\_  
Telephone Number of Preparer (if other than Claimant)