

**BOROUGH OF AVALON**  
**ORDINANCE NO. 1292**

**AN ORDINANCE OF THE BOROUGH OF AVALON, COUNTY OF ALLEGHENY AND COMMONWEALTH OF PENNSYLVANIA PROVIDING FOR THE ESTABLISHMENT OF A PROGRAM OF PROPERTY TAX RELIEF PURSUANT TO THE ALLEGHENY REGIONAL ASSET DISTRICT LAW (ACT 77 OF 1993).**

WHEREAS, the Allegheny Regional Asset District Law, 16 P.S. §6101-B et seq. (Act 77) requires that municipalities implement programs of property tax relief for longtime senior citizen owner/occupants of personal residences eligible for property tax rebates under current state law; and

WHEREAS, Borough Council of the Borough of Avalon is desirous of establishing a program of property tax relief as mandated by Act 77 for such individuals as well as for certain widows and widowers and permanently disabled persons in the Borough of Avalon.

**NOW THEREFORE, BE IT ORDAINED** by Borough Council of the Borough of Avalon and it is hereby enacted pursuant to legal authority granted by the General Assembly of the Commonwealth of Pennsylvania pursuant to Act 77 as follows:

**TAX REBATE PROGRAM**

**Section 1: Title:** This Ordinance shall be known as the Avalon Borough Senior Citizen Tax Rebate Ordinance.

**Section 2: Definitions:**

(a) **Act 77** - The Act of December 22, 1993, Public Law 529, No. 77, codified as the Allegheny Regional Asset District Law, Pa. Stat. Ann. tit. 16, §6101-B et seq.

(b) **Allegheny Regional Asset District Law** - See the definition of "Act 77" above.

(c) **Borough Council** - The Borough Council of the Borough of Avalon.

(d) **Eligible Taxpayer** - A longtime owner/occupant of a principal residence in Avalon Borough who is: (1) a single person aged sixty-five (65) or older during a calendar year in which Avalon Borough real property taxes are assessed and paid; or (2) married persons if either spouse is age sixty-five (65) or older during a calendar year in which Avalon Borough real property taxes are assessed and paid; or (3) a widow or widower who is fifty (50) years of age or older during a calendar year in which Avalon Borough real property taxes are assessed and paid; or (4) a permanently disabled person eighteen (18) years of age or older during a calendar year in which Avalon Borough real property taxes are assessed and paid.

(e) **Household Income** - All income received by an eligible taxpayer while residing in his or her principal residence during the preceding calendar year for which a rebate is claimed as shown on the Commonwealth of Pennsylvania Property Tax or Rent Rebate Program Form.

(f) **Income** - All income from whatever source derived, including but not limited to salaries, wages, bonuses, commissions, income from self-employment, alimony,

support money, cash public assistance and relief, the gross amount of any pensions or annuities including railroad retirement benefits, all benefits received under the Federal Social Security Act (except Medicare benefits), all benefits received under State Unemployment Insurance laws and Veteran's Disability Payments, all interest received from the Federal or any state government or any instrumentality or political subdivision thereof, realized capital gains, rentals, workmen's compensation and the gross amount of loss of time insurance benefits, life insurance benefits and proceeds (except the first five thousand dollars (\$5,000) of the total of death benefit payments), and gifts of cash or property (other than transfers by gift between members of a household) in excess of a total value of Three Hundred Dollars (\$300.00), but shall not include surplus food or other relief in kind supplied by a governmental agency or property tax or rent rebate or inflation dividend.

(g) **Longtime Owner/Occupant** - Any person who for at least ten (10) continuous years has owned and occupied the same dwelling place as a principal residence and domicile in Avalon Borough.

(h) **Municipality** - Avalon Borough.

(i) **Permanently Disabled Person** - 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 as verified by a sworn declaration of such status.

(j) **Person** - A natural person.

(k) **Principal Residence** - The dwelling place of a person, including the principal house and lot, and such lots as are used in connection therewith which contribute to its enjoyment, comfort and convenience.

(l) **Real Estate Property Taxes** - Borough of Avalon real estate property taxes paid to the Tax Collector of Avalon Borough.

(m) **Senior Citizens Rebate and Assistance Act** - The Act of March 11, 1971, Public Law 104 No. 3, as amended, codified at Pa. Stat. Ann. tit. 72, § 4751-1 et seq.

(n) **Treasurer** - The elected Treasurer for Avalon Borough.

(o) **Widow or Widower** - The surviving wife or the surviving husband, as the case may be, of a deceased individual and who has not remarried as verified by a sworn declaration of such status.

### **Section 3: Eligible Taxpayers Entitled to Have Portion of Real Estate Property**

#### **Taxes Rebated:**

All eligible taxpayers in the Borough of Avalon who are longtime owner/occupants shall be entitled to have a portion of their Borough of Avalon real estate property taxes rebated if the eligible taxpayer meets the household income limits and qualifies for a property tax rebate under the Senior Citizens Rebate and Assistance Act.

### **Section 4: Participation in the Real Estate Property Tax Rebate Program:**

Any eligible taxpayer paying property taxes to the Borough of Avalon may apply to the Township Treasurer and participate in the tax rebate program authorized

under this Ordinance. In order to be eligible to participate in the program, the person must meet the following conditions:

- (a) The person must be a single person aged sixty-five (65) or older; or be married persons with either spouse being sixty-five (65) years of age or older; and
- (b) The person must be a longtime owner/occupant; and
- (c) The property owned by the person must be the principal residence and domicile of the resident; and
- (d) If the person or his spouse is not sixty-five (65) years of age or older, the person must be an eligible widow, widower or permanently disabled person as defined herein; and
- (e) The person's household income must qualify him or her to receive a property tax rebate under the Senior Citizens Rebate and Assistance Act and the annual income cannot exceed the income guidelines of said Act; and
- (f) The taxpayer must have paid his Avalon Borough real estate property taxes in full during the calendar year in which a tax rebate is claimed; and
- (g) Income eligibility under the Senior Citizens Rebate and Assistance Act must exist in the preceding calendar year for which a real estate property tax rebate is claimed; and
- (h) An eligible taxpayer must request the real estate property tax rebate in the same calendar year in which the real estate property tax is paid.

**Section 5: Rules and Regulations:**

The Borough's Manager/Secretary shall have the authority to issue rules and regulations with respect to the administration of the tax rebate program established under

this Ordinance. Such rules and regulations shall include, but not be limited to, reasonable proof of household income, proof of residence, proof of qualification for and receipt of a property tax rebate under the Senior Citizens Rebate and Assistance Act, receipt showing payment of Avalon Borough real estate property taxes for the current year, verification of status as widow, widower or permanently disabled person, and any other reasonable requirements, conditions and forms as may be necessary to operate the tax rebate program.

**Section 6: Amount of Property Tax Rebate:**

Eligible taxpayers are entitled to claim a rebate of Avalon Borough property taxes beginning in 2006 in an amount determined by the percentage factor set forth in the Senior Citizens Rebate and Assistance Act, the maximum rebate of which shall not exceed the amount set forth annually by Resolution of the Avalon Borough Council.

**Section 7: Effective Date:**

This Ordinance is effective January 1, 2006 and shall include Avalon Borough real estate property taxes paid to Avalon Borough in calendar year 2006.

**Section 8: Repealer:**

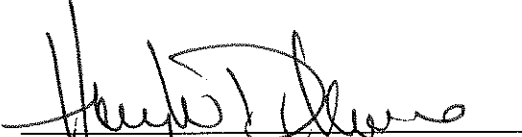
Any and all previous Ordinances which are inconsistent with the terms and provisions of this Ordinance are hereby repealed.

ORDAINED AND ENACTED into law this 19th day of April,

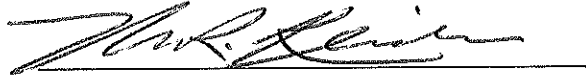
2005.

ATTEST:

BOROUGH OF AVALON



Harry W. Dilmore  
Secretary




Edward Klicker  
President  
Borough Council

SEAL

Examined and approved by me this 25<sup>th</sup> day of

April, 2005.

  
Daniel K. Bricmont, Esquire, Mayor