

BELL ACRES BOROUGH
SENIOR CITIZEN TAX RELIEF PROGRAM

For any Bell Acres Resident who inquires about the Senior Citizen Tax Relief Program:

Under Act 77, apply through Allegheny County for the Senior Citizen Tax Relief. Once you apply and qualify through Allegheny County, you will automatically be enrolled in Bell Acres Senior Citizen Tax Relief Program. This way you will get both discounts – the discount from Allegheny County and the discount from Bell Acres Borough.

ELIGIBILITY REQUIREMENTS:

1. Must have owned and occupied a primary residence in Bell Acres continuously for the past 10 years.
2. Must be age 60 or older, or if married, either spouse must be age 60 or older.
3. Be permanently disabled and over age 18.
4. Total Annual Gross Household Income MUST be \$30,000 or less.



JOHN K. WEINSTEIN
TREASURER

COUNTY OF ALLEGHENY

OFFICE OF THE TREASURER
108 COURTHOUSE

436 GRANT STREET ♦ PITTSBURGH, PA 15219

Dear Fellow Taxpayer:

Please find enclosed the necessary information and application for the **ALLEGHENY COUNTY SENIOR CITIZEN TAX RELIEF PROGRAM**. This program provides qualified applicants a **30% TAX DISCOUNT** on the gross amount of your county taxes. The maximum discount you can receive is \$650 for one year. Please complete the application and return it as soon as possible, postmarked no later than **JUNE 30, 2023**.

Other provisions of the program include the installment plan which allows you the option of paying the gross amount of your county taxes in **TWO EQUAL INSTALLMENTS**. If you choose **NOT** to pay by installments, you will receive an additional **2% TAX DISCOUNT** if you pay your taxes in full by the discount due date each year. Another important note is that you **DO NOT** have to reapply for this relief program each year. You will continue to receive tax relief as long as you are the **OWNER/OCCUPANT**, and your gross household income **DOES NOT EXCEED \$30,000.00 ANNUALLY**.

My office is here to assist you with this program and we strive to make the process easy for you. We will quickly process your application and will send you a discounted bill, or if you have already paid your taxes, you will be sent a refund for the overpaid balance.

If you should have any questions, or need further assistance with your application, please give us a call at the County Treasurer's Office at **412-350-4100** or toll free at **1-866-282-8297 (TAXS)**.

Thank you!

Very truly yours

A handwritten signature in blue ink, appearing to read "John K. Weinstein", is written over a faint, larger version of the same signature.

John K. Weinstein
County Treasurer



COUNTY OF ALLEGHENY

OFFICE OF THE TREASURER

108 COURTHOUSE

436 GRANT STREET ♦ PITTSBURGH, PA 15219

JOHN K. WEINSTEIN

TREASURER

APPLICATION INFORMATION

To qualify for this program, the applicant must meet **ALL THREE** requirements listed below:

1) LONGTIME OWNER/OCCUPANT STATUS:

An Applicant must meet one of the following:

- a) Must have owned and occupied a primary residence in Allegheny County continuously for the past 10 years. A property owner who has moved within the past 10 years, and has continued to own and occupy the new property as a primary residence, shall be eligible.
- b) Any person or persons who received assistance in the acquisition of the property as part of a government or nonprofit housing program, must have owned and occupied the residence for a minimum of 5 consecutive years.

2) AGE:

- a) Must be age 60 or older, or if married, either spouse must be age 60 or older.
- b) Be a widow or widower age 50 or older.
- c) Be permanently disabled and over age 18 (**MUST BE VERIFIED WITH A PHYSICIAN'S LETTER STATING PERMANENT DISABILITY. A LETTER FROM SOCIAL SECURITY WILL NOT BE ACCEPTED.**)

Must meet the required age by December 31, 2023 to qualify for tax relief in 2023.

Proof of Age: Photo copy of **ONE** of the following:

PA Driver's License, Birth Certificate, PA ID Card or Passport,.

3) INCOME:

Total annual gross household income MUST be \$30,000 or less. For calculating income, use only 50% of your Social Security Benefit, SSI, and Railroad Retirement Tier 1 Benefits (except Medicare benefits); plus, all other income must be added in at 100% in 2022.

Proof of Income: Photo copy of 2022 Federal Income Tax Return (1040, 1040A, 1040EZ).

If you do not file a Federal Income Tax Return, submit photo copies of Forms SSA 1099 (Social Security), 1099R (Pension), 1099G (Government Payments) and photo copies of all other income.

Did you file a 2022 Federal Tax Return?

If a Federal Income Tax Return is **not** filed, a **signed** letter by applicant is required stating a Federal Tax Return **was not** filed.

AN APPLICATION CANNOT BE PROCESSED WITHOUT PROOF OF AGE AND INCOME.



JOHN K. WEINSTEIN
TREASURER

COUNTY OF ALLEGHENY

OFFICE OF THE TREASURER 108 COURTHOUSE
436 GRANT STREET ♦ PITTSBURGH, PA 15219

ACT 77-SENIOR CITIZEN TAX RELIEF APPLICATION

FILL IN BOTH SIDES OF THIS FORM.

2023

APPLICATION
MUST BE FILED
BY JUNE 30, 2023

PROPERTY OWNER: LAST NAME	FIRST NAME	MI	FOR OFFICIAL USE ONLY	
ADDRESS			Received:	Additional Information Requested:
CITY			By: _____ Date: _____	By: _____ Date: _____
STATE			Processed:	Denied:
ZIP			By: _____ Date: _____	By: _____ Date: _____
LOT BLOCK NO.			Approved:	Completed:
MUNICIPALITY			By: _____ Date: _____	By: _____ Date: _____

The property location shown above is claimant's primary residence. Yes No

Date of Purchase

If above property has not been owned and occupied for at least 10 consecutive years, what property did you **OWN and OCCUPY** in Allegheny County as your principal residence prior to purchasing your current residence?

Is this property currently under a governmental or non-profit subsidy program? Yes No

If yes, please attach annual recertification letter.

If above property has been owned and occupied for at least 5 consecutive years, and you are currently under a governmental or non-profit housing subsidy program, what is the name and address of the agency?

Does anyone beside you and your spouse own this house? Yes No

Does this other owner live with you? Yes No

Is any portion of the property used for commercial purposes? Yes No

If property contains more than one unit, are any units made available for rental purposes? Yes No

Date of Birth Spouses Date of Birth

I CERTIFY THAT I AM: (CHECK ONE)

- a. A claimant, age 60 or older as of December 31, 2023
- b. A claimant, under age 60 with a spouse age 60 or older as of December 31, 2023
- c. A widow or widower age 50 to 60 as of December 31, 2023

Date of Death

d. Permanently disabled and age 18 to 60. **CLAIMANT MUST PROVIDE A LETTER FROM A PHYSICIAN STATING PERMANENT DISABILITY. (Letter from Social Security will not be accepted)**

Did you file a 2022 Federal Tax Return? Yes No

If **NO**, you **MUST** attach a letter stating you **DID NOT** file.

SENIOR CITIZEN TAX RELIEF PROGRAM

List below all income received by claimant and/or spouse in the previous year.

Total gross household income must be \$30,000 or less.

PROOF OF INCOME: Copies of your Federal Income Tax return 1040, if you do not file a 1040, copies of your SSA 1099 (Social Security), 1099R (Pension) and copies of any other documents supporting your **2022 income**.

This information will remain confidential.

1. Salary, Wages, Bonuses, Commissions, Unemployment Compensation..... \$ _____
2. Social Security, SSI Payments (Total benefits \$ _____ divided by 2)..... \$ _____
3. Railroad Retirement Tier 1 Benefits (Total benefits \$ _____ divided by 2) \$ _____
4. Pensions, Annuities and IRA Distributions \$ _____
5. Interest, Dividends & Capital Gains Income..... \$ _____
6. Self Employment, Business Income (*If a loss enter \$0*)..... \$ _____
7. Rental Income (*If a loss enter \$0*) \$ _____
8. Alimony or Spousal Support..... \$ _____
9. Other Income: e.g.: Gambling, Lottery Winnings, Prize Winnings, etc..... \$ _____
10. Governmental and/or non-profit housing program subsidy..... \$ _____

TOTAL INCOME of Claimant and/or Spouse Add Lines 1 thru 9. If your income exceeds \$30,000 you will not qualify for the Relief Program \$ _____

Qualified applicants **WILL NOT** have to reapply every year **UNLESS** the qualified applicant is currently under a housing subsidy program. However, if the annual qualifying income exceeds **\$30,000** in any subsequent tax year or a change in deed ownership occurs, you are **REQUIRED** to notify this office in writing at the address below. An excessive claim made with fraudulent intent can subject the claimant to a misdemeanor punishable by law.

CLAIMANT: I declare this claim is true, correct, and complete to the best of my knowledge and belief.

Claimant's Signature: _____

Preparer's Signature: _____

Claimant's daytime phone number: _____

Claimant's e-mail address: _____

THIS CLAIM MUST BE FILED BY JUNE 30, 2023.

Return Completed Application and required documentation to:

John Weinstein, Allegheny County Treasurer, Senior Citizen Tax Relief Program
Room 108 Courthouse, 436 Grant Street. Pittsburgh, PA 15219-2497

Application CAN NOT be processed without PROOF OF AGE and INCOME.

PROOF OF AGE: Attach **Photo Copy** of Birth Certificate, Driver's License, or Photo Identification. **PROOF OF INCOME:** Attach **Photo Copy** of Federal income tax return (or a letter stating you did not file a Federal Tax Return) or if reporting Social Security Income include a **copy** of SSA 1099, Pensions a **copy** of 1099R, and copies of statements supporting all other reported household income, if subsidized include a copy of the recertification letter with amount of annual subsidy.

Do NOT send original documents.

**BOROUGH OF BELL ACRES
ALLEGHENY COUNTY, PENNSYLVANIA
ORDINANCE NO. 317**

**AN ORDINANCE OF THE BOROUGH OF BELL ACRES, ALLEGHENY
COUNTY, PENNSYLVANIA, AMENDING ARTICLE III OF CHAPTER
153 IN THE CODE OF THE BOROUGH OF BELL ACRES, "TAXATION",
TO AMEND THE BOROUGH OF BELL ACRES "TAX ASSESSMENT
LIMITATION PROGRAM"**

WHEREAS, the former statutes at 72 P.S. §§ 4751-1 through 4751-12 were repealed by Special Session Act 1 of 2006, entitled the "Taxpayer Relief Act"; and

WHEREAS, Chapter 13 of the Taxpayer Relief Act, 53 P.S. § 6926.1301 *et seq.*, authorizes the Commonwealth to provide senior citizens with assistance in the form of property tax and rent rebates ("Senior Citizens Property Tax and Rent Rebate Assistance Act"); and

WHEREAS, Article XXXI-B of the Second Class County Code ("Local Tax Relief and Assistance to Local Governments"), 16 P.S. § 6170-B *et seq.*, authorizes municipalities situated in Allegheny County, Pennsylvania to provide for senior citizens with assistance in the form of property tax relief ("Senior Citizens Tax Relief"); and

WHEREAS, the Borough Council of the Borough of Bell Acres has determined that the full authority provided by the Senior Citizens Tax Relief should be exercised in the interests of the public; and

WHEREAS, the Borough Council of the Borough of Bell Acres desires to amend its Tax Assessment Limitation Program set forth in Article III of Chapter 153 in the Code of the Borough of Bell Acres, "Taxation", in accordance with the above provisions.

NOW, THEREFORE, BE AND IT IS HEREBY ORDAINED and enacted by the Borough Council of the Borough of Bell Acres, Pennsylvania, and it is hereby ordained and enacted by and with the authority of the same, incorporating the above recitals by reference:

SECTION 1. Article III of Chapter 153 in the Code of the Borough of Bell Acres, "Taxation", is deleted in its entirety and restated as follows:

ARTICLE III: SENIOR CITIZENS TAX RELIEF

§ 153-31 DEFINITIONS.

As used in this article, the following terms shall have the meanings indicated:

The Act of December 22, 1993, Public Law 529, No. 77, codified as the Allegheny Regional Asset District Law, 16 P.S. § 6101-B *et seq.*

ALLEGHENY REGIONAL ASSET DISTRICT LAW

See the definition of "Act 77" above.

ASSESSMENT

The fair market value of property as determined by the Board of Property Assessment, Appeals and Review of Allegheny County.

BOROUGH

The Borough of Bell Acres, Allegheny County, Pennsylvania.

COUNCIL

The Borough Council of Bell Acres.

DEPARTMENT OF PROPERTY ASSESSMENT

The Office of Property Assessment of Allegheny County.

ELIGIBLE TAXPAYER

A longtime owner/occupant of a principal residence in Bell Acres Borough who is: (1) A single person aged 60 or older during a calendar year in which county real property taxes are due and assessed and whose household income does not exceed \$30,000; or (2) married persons if either spouse is 60 or older during a calendar year in which Bell Acres Borough real property taxes are due and assessed and whose household income, as defined by the Senior Citizen Rebate and Assistance Act, does not exceed \$30,000; or (3) an unmarried widow or widower and was at least 50 years of age during a calendar year or part thereof in which real property taxes or rent were due and payable and whose household income does not exceed \$30,000; or (4) a permanently disabled person 18 years of age or older during a calendar year or part thereof in which the real property taxes or rent were due and payable and whose household income does not exceed \$30,000.

HOUSEHOLD INCOME

All income received by an eligible taxpayer while residing in his or her principal residence during a calendar year.

INCOME

All income from whatever source derived, including but not limited to salaries; wages; bonuses; commissions; income from self-employment; IRA distributions; alimony; support money; cash public assistance and relief; the gross amount of any pensions or annuities, including railroad retirement benefits for the calendar years 1999 and thereafter; all benefits received under the Federal Social Security Act (except Medicare benefits) for calendar years prior to 1999, and 50% of all benefits received under the Federal Social Security Act (except medical benefits) for calendar years 1999 and thereafter; 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 hereof; realized capital gains; net income of rentals; workmen's compensation and the gross amount of loss of time insurance benefits, life insurance benefits and proceeds [except the first \$5,000 of the total of death benefit payments]; and gifts or benefits of cash or property (other than transfers by gift between members of a household) in excess of a total value of \$300; 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.

LONGTIME OWNER/OCCUPANT

Any person who, for at least ten (10) continuous years, has owned or has occupied the same dwelling place as a principal residence and domicile, or any person who, for at least five (5) years, has owned and occupied the same dwelling as a principal residence and domicile if that person received assistance in the acquisition of the property as part of a government or nonprofit housing program.

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, except as provided in 53 P.S. § 6926.1304(b)(3) and (c).

PERSON

A natural person.

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; or a building with a maximum of one commercial establishment and a maximum of three residential units of which one residential unit must be a principal residence of the longtime owner/occupant.

REAL ESTATE PROPERTY TAXES

All taxes on a principal residence, exclusive of municipal assessments, delinquent charges and interest, due and payable during a calendar year.

SENIOR CITIZENS' REBATE AND ASSISTANCE ACT

The Act of June 27, 2006, Public Law 1873, No. 1, as codified at 53 P.S. § 6926.1301 et seq.

WIDOW OR WIDOWER

The surviving wife or the surviving husband, as the case may be, of a deceased individual and who has not remarried.

§ 153-32 PROPERTY TAX RELIEF FOR ELIGIBLE TAXPAYERS.

All eligible taxpayers in the Borough of Bell Acres who are longtime owner/occupants shall be entitled to receive a discount limited to a maximum of 25% of Bell Acres Borough real estate property taxes for each year taxpayer(s) is/are eligible and owing during a tax year on an eligible taxpayer(s) primary residence; and this discount shall not be in derogation of the allowable discount of 2% permitted to all taxpayers for early payment.

§ 153-33 PARTICIPATION IN PROPERTY TAX REBATE PROGRAM.

Any person paying property taxes in the Borough may apply to the Borough Manager for certification as a participant in the property tax rebate program authorized under this article. In order to be eligible to participate in the program, the person must meet the following conditions:

- A. The applicant must be an eligible taxpayer.
- B. The applicant must be a longtime owner/occupant.
- C. The property owned by the applicant must be the principal residence and domicile of the resident.
- D. The applicant's household income does not exceed \$30,000.00.
- E. The applicant must apply to the Borough Manager for certification under this program by October 31 of the year for which tax relief is being sought. A new application must be filed for each year relief is requested. The Borough of Bell Acres is permitted, but is not required, to rely on the list of qualified individuals for tax relief created and maintained by Allegheny County.

§ 153-34 REGULATORY AUTHORITIES.

The Department of Property Assessment and the Borough Council shall have the authority to issue rules and regulations with respect to the administration of the property tax rebate program established under this article. Such rules and regulations shall include, but not be limited to, reasonable proof of household income, proof of residence, proof of qualification for or receipt of a property tax rebate under the Senior Citizens' Rebate and Assistance Act and any other reasonable requirements and conditions as may be necessary to operate the property tax rebate program. Proof of participation in Allegheny County's Senior Citizen Tax Relief Program shall be acceptable as proof that a qualified person is eligible to participate in the Borough of Bell Acres.

SECTION 2. REPEALER.

All ordinances or resolutions or parts ordinances or resolutions insofar as they are inconsistent herewith are hereby repealed and rescinded.

SECTION 3. SEVERABILITY.

In the event any provision, section, sentence, clause or part of this Ordinance shall be held to be invalid, such invalidity shall not affect or impair any of the remaining provisions, sections, sentences, clauses or parts of this Ordinance; it being the intent of the Borough of Bell Acres that the remainder of the Ordinance shall be and shall remain in full force and effect.

SECTION 4. EFFECTIVE DATE.

This Ordinance shall be effective immediately upon its passage and publication, with the tax relief herein taking effect on January 1, 2023.

ORDAINED and **ENACTED** this 12th day of December, 2022, by the Borough Council of the Borough of Bell Acres in lawful sessions duly assembled.

Attest:

BOROUGH OF BELL ACRES

Borough Secretary

By:

President, Borough Council

EXAMINED and **APPROVED** this 12th day of December, 2022

Mayor