

CHAPTER 403. FILING OF CLAIMS

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§ 403.1. Deadline.

A claim for a property tax rebate or rent rebate in lieu of property taxes shall be filed with the Department of Revenue, Property Tax or Rent Rebate Bureau, on or before the thirtieth day of June of the year next succeeding the end of the calendar year in which real property taxes or rent were due and payable. Effective for 1972 claims for property tax rebates or rent rebates in lieu of property taxes only, widowers and renters requesting rebates by virtue of the amendment dated December 5, 1973 (Act 136) to the Senior Citizens Property Tax Assistance Act of March 11, 1971 (P. L. 104, No. 3) (72 P. S. §§ 4751-1—4751-12), may file their first claim for a rebate with the Department no later than June 6, 1974. If the last day for filing of the claim falls on Saturday, Sunday or a legal holiday, a claim filed on the next regular business day will be accepted as timely filed.

§ 403.2. Payments.

No payment on a claim shall be made from the State Lottery Fund earlier than the day following the last day provided in this chapter on which that claim may be filed with the Department. The payment of a property tax rebate or rent rebate in lieu of property taxes to an eligible claimant will not result in a lien or judgment being placed or obtained against the claimant's property or estate.

§ 403.3. Contents of claim form.

Each claimant applying for a rebate under the Senior Citizens Property Tax or Rent Rebate Act shall file a claim, penalty of fraud provided, with the Department of Revenue, Property Tax or Rent Rebate Bureau, on forms supplied by the Department. The claim shall contain name of claimant, address, and Social Security number as well as the following:

- (1) Reasonable proof of household income.
- (2) Reasonable proof of the size and nature of the property claimed as a homestead.
- (3) If for a property tax rebate, the tax receipts or other proof that the real property taxes have been paid.

- (i) If the tax receipts fail to indicate that the claimant is the sole owner of the property exclusive of any interest owned by claimant's spouse, reasonable proof of claimant's ownership may be required by the Department.
 - (ii) Reasonable proof of ownership must be in the form of a legal document such as a deed, deed of trust, will, contract of sale or decree of distribution.
- (4) If for a rent rebate in lieu of property taxes, reasonable proof that the rent in connection with the occupancy of a homestead has been paid.
- (i) A completed "Rent Certificate," which accompanies the claim form and instruction booklet, signed by the landlord of the claimant or an agent of the landlord shall be accepted as reasonable proof.
 - (ii) Rent receipts signed by the landlord or his agent indicating the claimant's name, the address of the rental unit, the period of tenancy, the amount of rent paid, and the real property tax status of the rental unit may be accepted as reasonable proof.
 - (iii) A completed affidavit or certification executed by the claimant which indicates the name of the claimant, the address of the rental unit, the name and address of the landlord, the period of tenancy, the amount of rent paid, the real property tax status of the rental unit and that the claimant has been unable to obtain the signature of his landlord may be accepted as reasonable proof.
- (5) If the claimant is a widow, or widower, an affidavit or certification of such status.
- (6) Reasonable proof of disability.
- (i) If the claimant is a permanently disabled person, the claim shall contain proof that he is eligible to receive disability benefits under either the Federal Social Security Act or the Federal Railroad Retirement Act. No person who has been found not to be disabled by the Social Security Administration or the Railroad Retirement Board shall be granted a rebate under the act. Proof that an individual was eligible for disability benefits under the Supplemental Security Income program (SSI) shall be acceptable proof of disability under this section.
 - (ii) A claimant who is not covered under the Federal Social Security Act or the Federal Railroad Retirement Act shall submit proof of permanent and total disability in the form of medical reports or records indicating diagnosis and prognosis of the claimant's condition and signs, symptoms and laboratory findings if applicable or appropriate. These documents will be evaluated by the Bureau using the same standards used by the Social Security Administration in determining permanent and total disability.
 - (iii) A claimant who is not covered under the Federal Social Security Act or the Federal Railroad Retirement Act and who is unable to submit proof of permanent and total disability may be examined by a physician designated by the Department and his status determined using the same stan-

dards used by the Social Security Administration. The fee for such an examination, including necessary laboratory tests and X-rays, shall be determined prior to the examination and shall be paid to the physician by the Department. The claimant will not be reimbursed by the Department for any expenses incidental to the examination such as costs of meals or transportation.

(7) If a claimant is a senior citizen, the first claim shall include proof that the claimant or claimant's spouse was 65 years of age or over, or 50 years of age or over in the case of a widow or widower, as of December 31 of the calendar year in which real property taxes or rent were due and payable.

(8) The claim form must be signed by the claimant. If, in lieu of his signature, the claimant "makes his mark" (X), two persons must sign the claim form as witnesses to his mark. If the claimant is unable to sign his name or make his mark on the claim form, an authorized attorney-in-fact or guardian shall sign the claim form and attach thereto a copy of the power-of-attorney, guardianship papers or other documents entitling him to sign the claim form.

§ 403.4. Proof of age documents.

(a) Whenever under these regulations the claimant is required to furnish proof of age with his claim form, the following types of documents will generally be accepted as satisfactory proof of age:

- (1) Birth certificate.
- (2) Medicare card.
- (3) Church Baptismal record showing date of birth and established during the first few years of life.
- (4) Hospital birth record established during the first few years of life and certified by the custodian of the record.
- (5) A document issued by the Social Security Administration clearly showing date of birth, Social Security card will not be acceptable.
- (6) Passport or naturalization papers.
- (7) Military discharge papers if age is shown.

(b) If none of the documents listed above is available, the claimant should furnish for consideration by the Department other types of documents showing his age or date of birth. Examples of these documents include a school record, church record, Bible or other family record, insurance policy, marriage record, employment record, delayed birth certificate, a child's birth certificate showing age of the claimant, or voting or registration records.

§ 403.5. Incorrect claims.

If the Department of Revenue, Property Tax or Rent Rebate Bureau, finds any claim to have been determined incorrectly, it shall redetermine the amount of the claim and notify the claimant of the reason for the redetermination and the amount of the corrected claim.

§ 403.6. Fraudulent claims.

(a) If the Department of Revenue determines that a claim is excessive and filed with fraudulent intent, it shall disallow the claim in full and a penalty of 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 1/2 of 1% per month from the date of the claim until repaid. The claimant and any person who assisted in the preparation 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 \$1,000, or undergo imprisonment not exceeding 1 year or both.

(b) A claim, shall be disallowed if the claimant received title to the home-
stead primarily for the purpose of receiving a property tax rebate.

§ 403.7. Offsetting overpayment of claims.

If the Department of Revenue finds any claim for a property tax rebate or rent rebate in lieu of property taxes to have been overpaid for any reason, it may deduct or offset the amount overpaid on that claim from a valid subsequent claim filed by the claimant or claimant's spouse provided that the Department shall notify the subsequent claimant of the reason for and the amount of the deduction or offset.

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