

**CHAPTER 477. LOCAL REAL ESTATE TAX  
REIMBURSEMENT GRANTS**

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**Authority**

The provisions of this Chapter 477 issued under the Aviation Code, 74 Pa.C.S. §§ 5101—6169, unless otherwise noted.

**Source**

The provisions of this Chapter 477 adopted October 3, 1986, effective October 4, 1986, 16 Pa.B. 3693, unless otherwise noted.

**§ 477.1. Purpose.**

This chapter sets forth requirements and criteria relating to local real estate tax reimbursement grants for those portions of public airports which are aviation-related areas.

**Source**

The provisions of this § 477.1 adopted October 3, 1986, effective October 4, 1986, 16 Pa.B. 3693; readopted July 20, 1990, effective July 21, 1990, 20 Pa.B. 3983. Immediately preceding text appears at serial page (113691).

**§ 477.2. Definitions.**

The words and terms used in this chapter have the same meaning as they are given in § 471.2 (relating to definitions), unless the context clearly indicates otherwise.

**Source**

The provisions of this § 477.2 adopted October 3, 1986, effective October 4, 1986, 16 Pa.B. 3693; readopted July 20, 1990, effective July 21, 1990, 20 Pa.B. 3983; amended October 29, effective October 30 2010, 40 Pa.B. 6273. Immediately preceding text appears at serial pages (254127) to (254128).

**§ 477.3. Eligibility requirements and criteria.**

(a) The airport shall be an appropriately licensed public airport located in this Commonwealth to qualify for a Local Real Estate Tax Reimbursement Grant.

(b) The amount of reimbursement requested by an airport sponsor shall represent only that portion of local real estate taxes which represents the aviation-related area.

(c) The local real estate taxes for the year requested shall have been paid by the airport owner.

(d) The amount of reimbursement requested may not include amounts which represented late payments, penalties or interest, or both.

**Source**

The provisions of this § 477.3 adopted October 3, 1986, effective October 4, 1986, 16 Pa.B. 3693; readopted July 20, 1990, effective July 21, 1990, 20 Pa.B. 3983. Immediately preceding text appears at serial page (113692).

**§ 477.4. Application procedure.**

(a) Owners shall submit a written request to the Bureau for an application requesting a Local Real Estate Tax Reimbursement Grant.

(b) The Bureau will send an application to the owner.

(c) The owner shall complete the application and submit it before the deadline set forth in § 477.5 (relating to deadlines).

(d) A request shall set forth the following information:

(1) The name of the airport.

(2) A description of the airport.

(3) A deed or other instrument of conveyance verifying ownership, including a narrative legal description of the metes and bounds of the airport property.

(4) A brief sketch which shows approximate property lines and defines the aviation related area of the airport.

(5) A copy of the current agreement of maintenance required by section 6124 of the code (relating to agreement of maintenance).

**Source**

The provisions of this § 477.4 adopted October 3, 1986, effective October 4, 1986, 16 Pa.B. 3693; readopted July 20, 1990, effective July 21, 1990, 20 Pa.B. 3983. Immediately preceding text appears at serial pages (113692) to (113693).

**§ 477.5. Deadlines.**

(a) The deadline for applications for local real estate tax reimbursement grants, for taxes paid during calendar year 1986 and thereafter, shall be the close of business on February 1 of the year following the year to which the request is applicable. This deadline does not apply to applications pertaining to the 1985 tax year. The deadline for the 1985 tax year is 60 days from the date of announcement by the Department of the availability of local real estate tax reimbursement grants.

(b) If the deadline for applications occurs on a legal holiday when Commonwealth offices are closed, the deadline for applications is the close of business on the next business day.

(c) Applications which are incomplete may be excluded from consideration for the year to which the request is applicable.

**Source**

The provisions of this § 477.5 adopted October 3, 1986, effective October 4, 1986, 16 Pa.B. 3693; readopted July 20, 1990, effective July 21, 1990, 20 Pa.B. 3983. Immediately preceding text appears at serial page (113693).

**Cross References**

This section cited in 67 Pa. Code § 477.4 (relating to application procedure).

**§ 477.6. Public records.**

An application for a local real estate tax reimbursement grant made under this chapter is considered a document of public record at the time of filing, and will be made available to persons for inspections.

**Source**

The provisions of this § 477.6 adopted October 3, 1986, effective October 4, 1986, 16 Pa.B. 3693; readopted July 20, 1990, effective July 21, 1990, 20 Pa.B. 3983. Immediately preceding text appears at serial page (113693).

**§ 477.7. Offer and acceptance.**

(a) The Department will make an offer of a Tax Reimbursement Grant to eligible owners.

(b) An owner has 30 days from receipt of the offer to accept or reject the offer. Nonacceptance within the 30 day response period will be considered a rejection of the offer.

**Source**

The provisions of this § 477.7 adopted October 3, 1986, effective October 4, 1986, 16 Pa.B. 3693; readopted July 20, 1990, effective July 21, 1990, 20 Pa.B. 3983. Immediately preceding text appears at serial page (113693).

**§ 477.8. Denial of reimbursement.**

(a) An owner found by the Department to be ineligible for a local real estate tax reimbursement grant, or portion thereof, will receive written notice from the Department.

(b) The written notice required in subsection (a) will set forth the reasons for the denial.

**Source**

The provisions of this § 477.8 adopted October 3, 1986, effective October 4, 1986, 16 Pa.B. 3693; readopted July 20, 1990, effective July 21, 1990, 20 Pa.B. 3983. Immediately preceding text appears at serial page (113694).

**§ 477.9. Violation.**

A violation of the agreement of maintenance makes the owner liable for the repayment of the local real estate tax reimbursement grant for the most recent year that a grant was received, plus a penalty of two times the grant. In an action wherein the owner is found to have violated the agreement of maintenance, the Department will receive costs of prosecution.

**Source**

The provisions of this § 477.9 adopted October 3, 1986, effective October 4, 1986, 16 Pa.B. 3693; readopted July 20, 1990, effective July 21, 1990, 20 Pa.B. 3983. Immediately preceding text appears at serial page (113694).

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