Neshaminy School District

Administrative Offices● 2001 Old Lincoln Highway ●Langhorne, PA 19047

We Build Futures

January 2020

Dear Neshaminy Resident:

We are happy to announce that the income eligibility has been modified!

Enclosed are your 2019 Neshaminy School District Property Tax Assistance form and instructions. The purpose of the program is to provide property tax relief to our senior citizens. **It is important that you take the time to read this entire letter and follow the guidelines listed on the attached pages.**

This program is entering its forty-second year. Since 1977 rebates totaling approximately $2.7 million have been paid by the school district, with over 230 senior citizens participating last year. We hope that the amount for which you qualify helps to partially overcome today's high cost of living for those on fixed incomes. Rebates are based on household income. In order to qualify,

1. **Your TOTAL household income must be less than $25,000 and**
2. You or your spouse must have reached the age of 65 by December 31, 2019, **and**
3. Your rebate property must be your **primary residence**.

The program continues to require household income eligibility not to exceed $24,999. Again this year the rebate program requires that only 50% of Social Security, SSI Payments and Railroad Retirement Benefits be reported as income. A signed copy of your PA Property Tax Rebate Application, Form PA-1000, MUST be included with your Neshaminy School District Property Tax Assistance form. See the Instructions and Enclosures Needed page of this packet for all required documentation.

If you are a widow or widower who is 50 years of age or older, and qualified previously because your spouse was 65 years old or older, you will not be excluded from the program because of your age. Check **"Who Should File?"** on the attached pages to determine if you qualify.

The school district will make every effort to send your Neshaminy rebate within eight weeks of receipt of your application. However, our success in this area will depend on your cooperation by providing all the necessary information and substantiating documents, and by filing your claim as early as possible. Last year the district mailed over 400 applications to current and new senior applicants. **Nearly 100 applications had to be returned to the taxpayer because of insufficient data.** In addition to delaying all rebates, incomplete applications have the potential of not meeting the deadline of June 15.

Please call us if you have not received a rebate or correspondence from us after eight weeks of sending us your application. If you have any questions about our rebate program, or if you require assistance in completing the form, you may call either your local tax collector or the Neshaminy School District Business Office at 215-809-6520.

Sincerely yours,

Donald B. Irwin, Jr.
Business Administrator

NOTE REGARDING PENNSYLVANIA REBATE PROGRAM: We would like to alert you to the probability that if you qualify for Neshaminy's rebate program, you would also qualify for the Pennsylvania Property Tax Program. The state program provides funds in addition to the Neshaminy rebate program and funds can be received from **both.** If you have not filed with the Commonwealth of Pennsylvania previously, you should call 1-888-222-9190 to order a form. This information is intended only to inform you; Neshaminy does **not** process the Pennsylvania rebates.

Neshaminy School District
Tax Assistance Program
2001 Old Lincoln Highway
Langhorne, PA 19047

Complete, sign and return this application with proof of age (if not on file), income and paid taxes to address shown here no later than June 15, 2020

2019 Property Tax Rebate

Taxpayer Identification
Name:
Address:
Date of Birth:
Phone Number:
Spouse's Name:
Spouse's Date of Birth:

Parcel Number: _____

Amount Paid
NESHAMINY SCHOOL DISTRICT
PROPERTY TAX ONLY _____

Your Social Security # _____

Spouse's Social Security # _____

Household Income	Total
(1) Social Security **(50% of all benefits)**	
(2) Railroad Retirement **(50% of all Tier 1 benefits)**	
(3) Pensions/ Annuity and IRA Distributions And Tier 2 Benefits	
(4) Interest/Dividend Income	
(5) Capital Gains	
(6) Rental Income	
(7) Net Business Income	
Other Income - Itemize the amounts received from each of the sources below.	
(8a) Wages and Salary	
(8b) Lottery and or Other Prize Winnings	
(8c) Value of inheritances, alimony and spousal support.	
(8d) Cash Public Assistance, unemployment compensation and worker's compensation benefits.	
(8e) Gross Amount of Disability and/or Death Benefits *(in excess of $5,000)*	
(8f) Gifts in excess of $300 except gifts between members of a household.	
(8g) Miscellaneous income not listed above.	
Total 2019 Annual Household Income	

X _____

Signature of Preparer, if other than Claimant

Have you included the following with this application?:

	Check off Below	Internal use only
Copy of SSA 1099		
Copy of all 1099-R forms		
Copy of all 1099-INT / 1099-DIV		
Copy of PA-1000, signed		
Copy of Paid School Tax Bill		
Proof of Age		
Census Verification		

Tax Assistance Schedule (based on household income)

If your Income Range is:	**Maximum Rebate-** Total of PA Property Tax Rebate and Neshaminy School District Rebate **CANNOT** Exceed School District Real Estate Tax Paid.
$0 - $9,000	$650
$9,001 - $11,000	$600
$11,001 - $13,000	$550
$13,001 -$16,000	$500
$16,001 - $17,000	$400
$17,001 - $19,000	$300
$19,001 - $24,999	$250

I declare under penalty of law that the questions answered in the above are true and correct to the best of my knowledge. Fraudulent claims will be disallowed in full and a 25% penalty and interest will be charged.

X _____

CLAIMANT'S SIGNATURE **DATE**

X _____

SPOUSE **DATE**

10/22/19 rtt

Applications will be returned if all documentation is not included .

NESHAMINY SCHOOL DISTRICT
PROPERTY TAX ASSISTANCE PROGRAM

2019 REBATE PROGRAM
FILING CHECK LIST

CHECK THE FOLLOWING BEFORE SUBMITTING YOUR REBATE

PROOF OF ALL INCOME REPORTED MUST BE ENCLOSED WITH THE REBATE FORM

- ✓ **SIGN AND DATE THE REBATE FORM IN INK. FORM MUST BE COMPLETED IN INK OR TYPED – PENCIL IS NOT ACCEPTABLE**

Please see the ***Instructions and Enclosures*** page in this packet for all necessary photo copied documents that you must submit with the form, including but not limited to the following:

- ✓ **COPY OF SSA 1099 OR RRB 1099** (Social Security Benefits Statement or Railroad Retirement Benefits Statement)
- ✓ **COPY of all 1099-R** (Distribution Forms, Pensions, Annuities, Retirement or Profit sharing plans, IRAs, insurance contracts, etc.)
- ✓ **COPY of 1099-INT and 1099-DIV**
- ✓ **SIGNED COPY OF YOUR PA-1000** FOR 2019 (PENNSYLVANIA PROPERTY TAX REBATE FORM)
- ✓ **COPY OF YOUR 2019 NESHAMINY SCHOOL DISTRICT TAX BILL** – MUST BE MARKED PAID BY YOUR TAX COLLECTOR
- ✓ **ATTACH PROOF OF AGE IF NOT PREVIOUSLY SUBMITTED** (Copy of Pennsylvania Photo Driver's License or Birth Certificate – Health Insurance Cards are not acceptable)

MAIL COMPLETED REBATE FORM AND ALL REQUIRED DOCUMENTATION TO

NESHAMINY SCHOOL DISTRICT
TAX ASSISTANCE PROGRAM
2001 OLD LINCOLN HIGHWAY
LANGHORNE, PA 19047
FILING DEADLINE JUNE 15, 2020

Who should file?

- The claim application applies only to those senior citizens sixty-five (65) years of age or over. At least one of the owners requesting the assistance must have attained the age of sixty-five (65) on or before December 31, 2019. If death should occur to the owner who had previously submitted a qualifying Neshaminy School District Assistance Form, the surviving owner (widow or widower) would qualify for the program provided he or she has attained the age of fifty (50) on or before December 31, 2019. Should the surviving spouse remarry, eligibility would again be determined by at least one of the owners attaining the age of sixty-five on or before the previous December 31.
- Only one claimant (person filing the claim sixty-five (65) years of age or over, or a qualifying widow/widower fifty (50) years of age or over) from a homestead each year is entitled to property tax assistance.
- Applications for assistance are applicable only to the owners of real estate on which the assistance is requested and applicant must reside at the property.
- A claim shall be disallowed if the claimant received title to the homestead primarily for the purpose of receiving property tax assistance.
- No refunds will be paid to an estate. Only the eligible senior taxpayer or surviving spouse will receive rebate.

Income Eligibility

Your total eligible annual **household income**, including the income that your spouse/and or <u>any other household resident(s)</u> earned and received while residing with you was $24,999 or less in 2019. Household is considered anyone who resides in the home.

What must be included in household income?

You must report the **<u>total household income</u>** you earned and/or received during 2019 for each category, which includes your spouse's and or <u>any other household resident(s) income</u> earned and/or received while residing with you. Household/Household resident is anyone who resides in the home.

Signatures – Sign and date the claim form in the space provided. The signature must match the name listed on the label or printed on the name line. If someone other than the claimant signs the claim form, a copy of the Power of Attorney entitling that person to sign must accompany the claim form.

Mailing Instructions & Deadlines

You must complete and submit one original claim form ***no later than June 15, 2020.*** Send the completed form and all necessary attachments to:

Neshaminy School District
Tax Assistance Program
2001 Old Lincoln Highway
Langhorne, PA 19047

Complete this section if you owned and occupied your Neshaminy property for only a portion of 2019	
A. Number of eligible months	
B. Percentage of year eligible (divide months by 12)	
C. Amount of Rebate from Schedule Above	$
D. Pro-rated Rebate Amount (B times C)	$

If an application has been returned to the taxpayer because of insufficient documentation, the required information must be received by the school district no later than July 31, 2020.

Restrictions

- In no event may the total tax assistance from both the school district and the Commonwealth of Pennsylvania exceed the total real estate taxes paid for any applicable year. In such cases, the tax assistance provided by the school district will be adjusted accordingly.
- When a school tax bill has been paid delinquent, the school district incurs a 5% collection fee. In claims submitted where this is the case, such collection fees incurred by the district will be deducted from any refund due the taxpayer.
- Any case in which a claim application 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 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 guilty of a misdemeanor, and, upon conviction thereof, shall be sentenced to pay a fine not exceeding one thousand dollars ($1,000), or undergo imprisonment not exceeding one year, or both.

Over →

Instructions & Enclosures Needed

A signed copy of your Pennsylvania Property Tax Rebate Application – Form PA-1000 must be enclosed.

- You must attach a copy of your 2019 school real estate tax bill indicating proof of payment by your local tax collector. Cancelled checks are not acceptable!
- Acceptable proof of age, if not previously supplied to us, includes a copy of claimant's Pennsylvania photo driver's license or a copy of claimant's birth certificate. (Health insurance cards are not acceptable.)
- See the following for kinds of income that you must report, and the supporting documents you must submit.

Lines 1 through 8

You must report the total household income you earned and/or received during 2019 for each category, which includes your spouse's income earned and/or other household resident(s) received while residing with you. See below for the kinds of income that you must report, and the supporting documents you must submit.

Line 1- Include ½ of your 2019 Social Security Benefits as shown in Box 5 of your benefits statement and ½ of your 2019 Supplemental Security Income (SSI) **You must submit photocopies of your SSA 1099.**

Line 2 – Include ½ of your Railroad Retirement Benefits Tier 1 Benefits. **YOU MUST SUBMIT A PHOTOCOPY OF YOUR RRB-1099.**

Line 3 – Include the gross amount of pensions, annuities, Individual Retirement Account distributions and ***Tier 2 Railroad Retirement Benefits.***

SUBMIT PHOTOCOPIES OF PENSION/ANNUITY BENEFITS STATEMENTS ALONG WITH OTHER FORMS 1099 SHOWING PENSION INCOME FOR 2019.

Line 4 – Include interest and dividends received or credited during the year, whether or not you actually received the cash.

SUBMIT THE FOLLOWING:

- **A COPY OF YOUR FEDERAL SCHEDULE B OR PA-40 SCHEDULE A AND OR B**
- **COPIES OF ANY FEDERAL FORMS 1099 YOU RECEIVED**
- **A COPY OF THE FRONT PAGE OF YOUR PA OR FEDERAL INCOME TAX RETURN TO VERIFY THE INCOME REPORTED ON LINE 4**

Line 5 – Include gains you realized from the sale of stocks, bonds, and other tangible or intangible property.

NOTE: The nontaxable gain on the sale of your principal residence must be reported.

SUBMIT A COPY OF YOUR FEDERAL SCHEDULE D, OR A COPY OF YOUR PENNSYLVANIA SCHEDULE D, OR COPIES OF ANY FEDERAL FORMS 1099 YOU RECEIVED WHICH WILL VERIFY ANY GAINS YOU REALIZED.

IF YOU SOLD YOUR PERSONAL RESIDENCE DURING THIS CLAIM YEAR, SUBMIT A STATEMENT SHOWING THE SALE PRICE LESS SELLING EXPENSES, MINUS THE SUM OF THE ORIGINAL COST AND PERMANENT IMPROVEMENTS.

Line 6 – Include net rental, royalty, and copyright income received during 2019.

SUBMIT FEDERAL OR PA SCHEDULE E.

Line 7 – Include net income from a business, profession, or farm, and net income you realized as a partner in a partnership or a shareholder in a PA S corporation.

SUBMIT A PHOTOCOPY OF EACH FEDERAL SCHEDULE C OR F. YOU MAY ALSO SUBMIT PHOTOCOPIES OF EACH PA SCHEDULE C/F, RK-1, NRK-1, OR FEDERAL SCHEDULE K-1 THAT SHOWS YOUR INCOME FOR EACH BUSINESS.

OTHER INCOME (LINES 8a THROUGH 8g)

- Lines 8a through 8g - Complete lines 8a through 8g to report all other income you and your spouse (or other household member) earned, received and realized.

FOR EACH CATEGORY OF INCOME SHOWN BELOW, YOU MUST SUBMIT PROOF, SUCH AS PHOTOCOPIES OF FORMS W-2, DEPARTMENT OF PUBLIC WELFARE ASSISTANCE STATEMENTS, YOUR FEDERAL OR PA INCOME TAX RETURNS, AND ANY OTHER DOCUMENTS VERIFYING INCOME.

8a. Salaries, wages, bonuses and commissions not included in business, profession or farm income

8b. Lottery winnings, including PA Lottery Winnings, prize winnings, and the value of other prizes

8c. Value of inheritance, alimony, and spousal support money

8d. Cash public assistance/relief, unemployment compensation, and workers' compensation benefits, except Section 306 (c) benefits

8e. Gross amount of loss of time insurance benefits and disability insurance, long-term care benefits (if received directly by the claimant), and life insurance benefits and proceeds except the first $5,000 of the total death benefit payments

8f. Gifts of cash or property totaling more than $300 except gifts between members of a household

8g.Miscellaneous income that is not listed above.