

OFFICIAL
TOWNSHIP OF OHIO
ORDINANCE NO. 241

AN ORDINANCE OF THE TOWNSHIP OF OHIO PROVIDING FOR THE ESTABLISHMENT OF A PROGRAM OF PROPERTY TAX RELIEF PURSUANT TO THE LEGAL AUTHORITY GRANTED BY THE GENERAL ASSEMBLY OF THE COMMONWEALTH OF PENNSYLVANIA PURSUANT TO ACT 77 OF 1993.

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

WHEREAS, the Board of Supervisors of the Township of Ohio is desirous of establishing a program of property tax relief as mandated by Act 77.

NOW, THEREFORE, BE IT ORDAINED by the Board of Supervisors of the Township of Ohio, 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:

1. (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 District Law: See the definition of "Act 77" above.
- (c). Township: Township of Ohio.
- (d). Board of Supervisors: Board of Supervisors of the Township of Ohio.
- (e). Eligible Taxpayer: A long-time owner/occupant of a principal residence in the Township who is: (a) a single person aged sixty (60) years or older during a calendar year in which Township real property taxes are due and assessed; or (2) married persons if either spouse is sixty (60) years or older during a calendar year in which Township real property taxes are due and assessed.
- (f). Household Income: All income received by an eligible taxpayer while residing in his or her principal residence during a calendar year.

- (g). 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 pension or annuities including railroad retirement benefits, all benefits received under the Federal Social Security Act (except Medicare benefits), all benefits received under State Unemployment Compensation laws and Veteran's Disability Payments, all interest received from the Federal or state government or any instrumentality or political subdivision hereof, realized capital gains, rentals, workmens' compensation and the gross amount of loss of time insurance benefits, life insurance benefits and proceeds (except the first 5,000.00 of the total 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 \$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.
 - (h). Long-time Owner/Occupant: Any person who for at least ten (10) or more continuous years has owned or occupied one or more primary residences as a principal residence or domicile.
 - (i). Person: A natural person.
 - (j). 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 three (3) residential units of which one (1) residential unit must be a principal residence of the long-time owner/occupant.
2. All eligible taxpayers in the Township who are long-time owners/occupants shall be entitled to a flat ten percent (10%) across the board tax reduction.
 3. To be eligible to participate in this Program, the person must met the following conditions:
 - a. The person must be a single person, aged sixty (60) years of age or older; or be married persons with either spouse being sixty (60) years of age or older;
 - b. The person must be a long-time owner/occupant;

- c. The property owned by the person must be a principal residence and domicile of the resident;
 - d. The person's household income must not exceed \$30,000.00; and
4. Once an applicant has been approved, the Applicant will qualify for as long as the Applicant owns the property.
 5. The deadline to apply for said tax relief is June 30th of each tax year.
 6. The County Treasurer and the Board of Supervisors shall have the authority to issue rules and regulations with respect to the administration of the limitation of the tax program established under this Ordinance. Such rules and regulations shall include, but not be limited to, reasonable proof of household income, proof of residence, and any other reasonable requirements and conditions as may be necessary to operate the tax rebate program.

ORDAINED AND ENACTED this 9th day of April, 2001.

ATTEST:

TOWNSHIP OF OHIO


Secretary


Chairman, Board of Supervisors