

**TOWNSHIP OF O'HARA
ALLEGHENY COUNTY, PENNSYLVANIA**

**AN ORDINANCE OF THE TOWNSHIP OF O'HARA ESTABLISHING A
REAL ESTATE TAX REBATE PROGRAM**

WHEREAS, Act 77 of 1993, 16 P.S. S6101-B et. seq., as amended, requires that the Township establish a program of real estate tax relief subject to and in accordance with the terms of said Act.

NOW, THEREFORE, the Township of O'Hara hereby ordains:

Section 1. Establishment. A tax rebate program (the "Program") is hereby established for the tax year 2023 for Township of O'Hara real estate taxes.

Section 2. Administration. The Program shall be administered by the Township Manager or his or her delegate. The Manager is authorized to promulgate regulations and to prepare application forms and the documents necessary or convenient to the administration of the Program. These forms and documents shall contain and require the information deemed necessary by the Manager, including any documentation needed to verify eligibility for the Program.

Section 3. Basic Eligibility Requirements. A person applying for participation in the Program (an "Applicant") must meet the following eligibility requirements.

- a) The Applicant must be i) single and age 60 or older, or ii) married, with either the Applicant or the Applicant's spouse being age 60 or older.
- b) The taxes for which the rebate is sought must relate to the primary personal residence and domicile owned by the Applicant.
- c) The Applicant must have owned a residence in O'Hara Township for either (i) ten (10) consecutive years or (ii) five (5) consecutive years if the Applicant received assistance in the acquisition of the property as part of a government or nonprofit housing program.
- d) The Applicant's 2023 household income (as defined in the Senior Citizens Rebate and Assistance Act at 72 P.S. S4751-3) must be \$30,000 or less.

Section 4. Rebate

- a) An Applicant meeting the above listed basic eligibility requirements is eligible for a rebate of 25% of the increase in 2023 Township Real Estate Taxes paid over and above the 2022 Township Real Estate Taxes paid. These taxes must first be paid to the Township, and then a rebate sought.

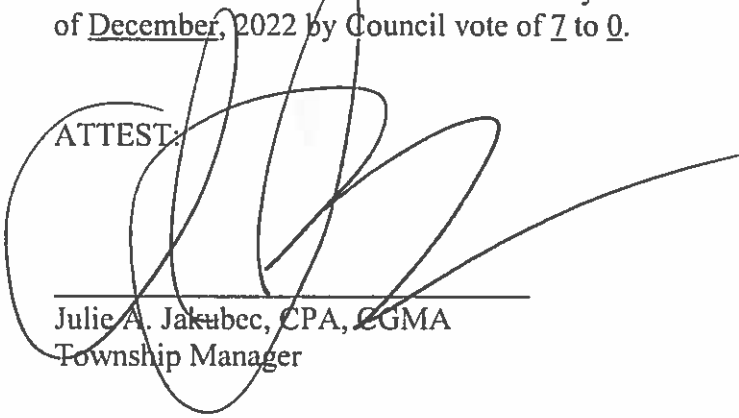
- b) An example of the rebate is as follows: An Applicant who meets the basic requirements of this Ordinance pays an additional \$100.00 more in 2023 Township Real Estate Taxes than 2022 Township Real Estate Taxes. The amount to be rebated will be \$25.00 (25% of \$100.00).

Section 5. Application. A person seeking a rebate must make application for such rebate on a form provided by or acceptable to the Township. The deadline for filing such application shall be August 28, 2023 at 4:00 P.M.

Section 6. Interpretation. This Ordinance and the terms used herein shall be interpreted to be consistent with the Act, the Senior Citizens Rebate and Assistance Act and the First and Second Class County Property Tax Relief Act, 72 P.S. S4749.1 et seq.

ORDAINED AND ENACTED by the Council of the Township of O'Hara on this 13th day of December, 2022 by Council vote of 7 to 0.

ATTEST:



Julie A. Jakubec, CPA, CGMA
Township Manager

TOWNSHIP OF O'HARA



Robert John Smith
President of Council



First Reading	<u>Stewart - Payne</u>	<u>5 - 0</u>	<u>11/09/2022</u>
Second Reading and Adoption	<u>Stewart - Hammill</u>	<u>7 - 0</u>	<u>12/13/2022</u>
Advertised	<u>12/22/2022</u>	Codified	_____