

RETURN TO:
 435 Hamilton St.
 Allentown, PA 18101
 Claim must be filed by: August 31, 2015

**CITY OF ALLENTOWN
 DEPARTMENT OF FINANCE
 WATER & SEWER MINIMUM CHARGE REBATE
 CLAIM FORM**

**Instructions on Reverse
 For Information or Assistance**
 Call: 610-437-7500

A. CLAIMANT: (Please print)	Name (Last, First, Middle Initial)	Social Security No.	Date of Birth (MM/DD/YYYY)
Claimant			
Spouse			
Service Address			

Was this your principal place of residence for the entire year of 2014?
 YES NO
 Mailing Address _____

Claimant Category (Check One)

Claimant Age 65 or over as of December 31, 2014

Claimant Married to a Spouse Age 65 or Over as of December 31, 2014

Claimant Permanently Disabled
 – **ATTACH DOCTOR'S CERTIFICATE**

B. Complete this section if you have applied for the State Property Tax Rebate as an owner for 2014 - (ATTACH COPY OF STATE FORM)

- Total income of claimant and spouse for 2014 \$ _____
- Find rebate percentage from TABLE 1 _____%

C. Complete this section if you have NOT applied for the State Property Tax Rebate OR you are unable to attach a copy of the State Form. Include the combined income of claimant and spouse. (Attach Proof of Income)

Type of Income (See Instructions for Definitions)	2014 Income (Omit Cents)
1. Social Security, SSI Payments and Railroad Retirement Benefits (These are similar to W-2's)	\$ _____ \$ _____
2. Pensions & Annuities, List Source:	\$ _____
3. Interest/ Dividends/ Capital Gains	\$ _____
4. Net Rental Income	\$ _____
5. Net Business Income (Include Profit & Loss Statement)	\$ _____
6. Other income such as wages-also include gifts in excess of \$300 total for year and life insurance benefits and proceeds in excess of \$5000	\$ _____ \$ _____ \$ _____
7. Total Household Income (Sum 1-6)	\$ _____
8. Based on income in line 7 above, find you rebate percentage from TABLE 1	_____ %

Total Household Income (Claimant & Spouse)		Rebate Percentage
From	To	
0	5,499	100%
5,500	5,999	90%
6,000	6,499	80%
6,500	6,999	70%
7,000	7,499	60%
7,500	7,999	50%
8,000	8,499	40%
8,500	8,999	35%
9,000	9,999	25%
10,000	11,999	20%
12,000	12,999	15%
13,000	15,000	10%
15,001 or over	Not eligible	

NOTE: Based on the % from section B or C, your rebate amount will be calculated from the minimum charge portion of allowable water & sewer bills paid in 2014.

D. CERTIFICATION AND SIGNATURE:

CLAIMANT: I certify this claim is true, correct and complete to the best of my knowledge and belief and this is the only claim filed by members of my household. I understand that any person who willfully makes any false or untrue statement on this claim for rebate shall upon conviction before any District Justice of the County of Lehigh be sentenced to pay a fine not to exceed the sum of Three Hundred Dollars (\$300.00) for each offense, and, in default of payment of fine or costs, shall be imprisoned in the Lehigh County Prison for a period not exceeding ninety (90) days for each offense.

CLAIMANT SIGN HERE _____ DATE _____

WITNESS SIGN HERE 1 _____ 2 _____

Two witnesses necessary only when claimant makes a mark (X)

PREPARER (If other than claimant): I certify that I prepared this return and that it is to the best of my knowledge and belief, true, correct and complete.

SIGNATURE OF PREPARER _____ DATE _____

**CITY OF ALLENTOWN
WATER AND SEWER MINIMUM CHARGE REBATE
INSTRUCTION SHEET**

WHO MAY QUALIFY

A. To qualify for a rebate of water and sewer minimum charges paid during 2014:

You must have owned and occupied your home in Allentown during the period for which you are claiming a water and sewer minimum charge rebate.

You or your spouse (if living with you) must be 65 years of age or older or permanently disabled as of December 31, 2014.

The total annual household income received by you and your spouse while he or she resided with you in your home must have been no more than \$15,000 during 2014.

A claim may be filed on behalf of a deceased person by the representative of the claimant's estate if, and only if, the claimant lived during some part of 2014. Such a representative must include with the claim a court document showing authority to represent the estate of the deceased claimant.

If a claimant dies after having filed a timely claim, any rebate due will be paid to the claimant's spouse or estate.

Only one member of each household may file a claim, even if there is more than one qualified claimant in the household.

HOW TO FILE

All claimants who meet the qualifications stated above must complete the 2014 CLAIM FORM to obtain a rebate of water and sewer minimum charges paid during 2014.

Section A of the claim form must be completed by all claimants. The word "address" refers to the property address for which the rebate is claimed. In all cases, the claimant must have owned and occupied the property as his principal place of residence during the period for which a rebate is claimed. Complete the mailing address section only if you desire the rebate to be mailed to an address other than the one for which a rebate is claimed.

Section B should be completed by those claimants who have applied for the State Property Tax Rebate as a property owner for 2014. It is required that a copy of the state form be attached to the claim form if Section B is completed.

Section C must be completed by those claimants who have not filed for the State Property Tax Rebate for 2014 or those claimants that are unable to supply a copy of the state form.

Section D must be completed by all claimants. If someone other than the claimant signs the claim form, a copy of the power-of-attorney, guardianship papers or other document entitling that person to sign must accompany the claim form. If, in lieu of the claimant's signature, the claimant "makes a mark" (X), two persons must sign the claim form as witnesses to the claimant's mark.

DEFINITIONS

A. Types of income to be included in the determination of total household income to establish a rebate percentage:

- 1) **SOCIAL SECURITY, SUPPLEMENTAL SECURITY INCOME AND RAILROAD RETIREMENT BENEFITS** - You must include the total combined yearly amount received by you and your spouse while he or she resided in your household with you.
- 2) **PENSIONS AND ANNUITIES** - The full amount of all types of pensions and annuities received in 2014 must be included with the source indicated.
- 3) **INTEREST, DIVIDENDS AND CAPITAL GAINS** - You must include interest or dividends credited or received during 2014 from any source, regardless of whether you actually received the cash. You must include the entire amount of capital gains realized during 2014. Capital losses may only be used to offset capital gains.
- 4) **NET RENTAL INCOME** - Rental losses may only be used to offset rental income.
- 5) **NET BUSINESS INCOME** - Attach a profit and loss statement to your claim. Business losses may only be used to offset business income.
- 6) **OTHER INCOME** - You must report the total amount of all other types of income received by you and your spouse while he or she resided with you in your homestead during 2014. Such income includes, but is not limited to: salaries, wages, bonuses, commissions, income from self-employment, alimony, support money, cash, public assistance and relief, veteran's disability payments, worker's compensation, unemployment compensation, life insurance benefits and proceeds (except the first \$5,000 of the total death benefit payments) and gifts of cash or property (other than transfers by gift between members of a household) **ONLY IN EXCESS of a total value of \$300.**

B. Types of income NOT TO BE INCLUDED in the determination of total household income are as follows:

- 1) Medicare benefits.
- 2) Food stamps or other relief in kind supplied by a governmental agency.
- 3) Rebates offered by state and local government for services supplied.
- 4) The value of property received under statutes of descent and distribution (inheritances).
- 5) The amount of any damages received, whether by civil suit or settlement agreement, on account of personal injuries or sickness.

C. Household Income - the aggregate of all income received by the homestead owner (or owners, in the case of co-ownership) and his or her spouse if a resident of the same household during a calendar year in which minimum domestic water and sewer charges are paid.

E. Permanently Disabled Persons - shall mean persons who are unable to engage in any substantial, gainful activity by reason of any medically determinable physical or mental impairment which can be expected to continue indefinitely.

D. Homestead - a dwelling, and so much of the land surrounding it as is reasonably necessary for use of the dwelling as a home, which is owned and occupied by a claimant. A homestead shall also include premises occupied by reason of ownership or lease in a cooperative housing corporation, mobile homes which are assessed as realty for local property tax purposes and the land, if owned or rented by the claimant, upon which the mobile home is situated. An owner includes a person in possession under a contract of sale, deed of trust, life estate, joint tenancy or tenancy in common.

F. Minimum Domestic Water and Sewer Charge - the minimum charge for the supply and availability of water and sewer service as opposed to the charges for consumption of water and discharge of sewage.

WHERE TO FILE

The completed claim form should be returned to the City of Allentown, Department of Finance, 435 Hamilton St. Allentown, PA 18101.

Claims for rebates may be filed with the Department during the period **June 1, 2015 to August 31, 2015.**

Upon review and verification of each claim for rebate, the calculation of the rebate amount will be made and a check in that amount will be mailed to the claimant.

Rebates Ordinance 925.09

Thursday, June 12, 2014
8:08 AM

PART NINE

TITLE THREE - WATER

925.09 REBATES

A. All bona fide residents of the City who are sixty-five (65) years of age or over or permanently disabled persons will be entitled to rebates from the minimum domestic water charge paid for their homesteads, in accordance with the schedule hereinafter set forth. Only one rebate will be paid for each homestead; and in the case of co-ownership, a single rebate will be paid to the co-owners jointly so long as any one of them is sixty-five (65) years of age or over or permanently disabled persons, provided that all co-owners are otherwise eligible for the rebate. (12317 §1 9/20/78)

B. Definitions for purposes of determining rebates are as follows:

1. **Income** means 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 pensions or annuities including railroad retirement benefits, all benefits received under the Federal Social Security Act (except Medicare benefits but including supplemental Social Security payments), all benefits received under State unemployment insurance laws and veteran's disability payments, all interest received from the Federal or any State government, or any instrumentality or political subdivision thereof, realized capital gains, rentals, workmen's compensation and the gross amount of loss of time insurance benefits, life insurance benefits and proceeds (except the first Five Thousand (\$5,000) Dollars 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 Three Hundred (\$300.00) Dollars, but shall not include surplus or other relief in kind supplied by a governmental agency or those rebates offered by state and local government for services supplied.

2. **Household income** means the aggregate of all income received by the homestead owner (or owners, in the case of co-ownership) and his or her spouse if a resident of the same household during a calendar year in which minimum domestic water charges are due and payable.

3. **Homestead** means a dwelling, and so much of the land surrounding it as is reasonably necessary for use of the dwelling as a home, which is owned and occupied by a claimant. A "homestead" also includes premises occupied by reason of ownership or lease in a cooperative housing corporation, mobile homes which are assessed as a realty for local property tax purposes and the land, if owned or rented by the claimant, upon which the mobile home is situated. An "owner" includes a person in possession under a contract of sale, deed or trust, life estate, joint tenancy or tenancy in common.

4. **Minimum domestic water charge** means the minimum charge per month based on the size of meter as defined in Section 925.02 as amended.

5. **Permanently disabled persons** means persons who are unable to engage in any substantial, gainful activity by reason of any medically determinable physical or mental impairment which can be expected to continue indefinitely.

(12317 §1 9/20/78)

C. The amount of rebates from the minimum domestic water charge paid during calendar year 1980 and thereafter will be determined in accordance with the following schedule:

<u>Percent Minimum Domestic</u> <u>Household Income</u>	<u>Water Charge to be Rebated</u>
\$ 0 to 5,999	100%
6,000 to 6,499	40%
6,500 to 6,999	30%
7,000 to 7,499	20%
7,500 to 7,999	10%
8,000 or over	No Rebate

(12433 §1 10/1/80)

D. A claim for rebate will be filed with the Bureau of Finance of the City between May 1 and June 30 of each year. The rebate will apply to the minimum charges for the fiscal year, January 1 to December 31 immediately preceding the claim filing period. Such claims will be submitted on forms provided by the City. The Bureau of Finance may require such additional evidence as it deems necessary or appropriate in processing the claim and reserves the right to deny any claim that does not meet the requirements for rebate. The rebate will be limited to the minimum service charges paid for the applicable calendar year. The Bureau of Finance will review each claim and will verify and confirm the amount of the rebate to the extent that the claim is valid and proper. (12317 §1 9/20/78)

a. Any information gained by the Director of Administration and Finance or any other official, agent or employee of the City, as a result of any claims, investigations or hearings required or authorized by this Article, will be confidential and will not be disclosed to any person except for official use in connection with the administration or enforcement of this Article or as otherwise provided by law. (12317 §1 9/20/78)

F. Any person who wilfully makes any false or untrue statement on any claim for rebate under this Article will upon conviction before any District Justice of the County of Lehigh, be fined not more than Three Hundred (\$300.00) Dollars for each offense and, in default of payment of fine or costs, will be imprisoned for not more than ninety (90) days for each offense. (12317 §1 9/20/78)