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**OFFICE**

# MEMO

**To:** HARRISBURG CITY COUNCIL  
**From:** Kirk Petroski, City Clerk  
LEGISLATIVE APPROVAL FORM

**Date:**

**LEGISLATIVE APPROVAL FORM/CERTIFICATE OF ACCEPTANCE**

**BILL NO. 15 -2020**      **RESOLUTION NO. -2020**

**THE ABOVE LISTED ITEM WAS WRITTEN AND PREPARED FOR FINAL INTRODUCTION AT THE HARRISBURG CITY SOLICITOR' S OFFICE ON:**

*Neil Grover*

11/24/2020

\_\_\_\_\_  
**City Solicitor**

\_\_\_\_\_  
**Date**

**Requested by Department/Bureau: Mayor and Business Administrator**

**Department/Bureau Contact Person: Mayor and Business Administrator**

**For Action on or before:**

**The attached was received in the Office of the City Clerk for introduction on**

\_\_\_\_\_  
**Received by:** \_\_\_\_\_

**Date:** \_\_\_\_\_

**BILL NO. 15 of 2020**

Moved by: \_\_\_\_\_

An Ordinance amending the Codified Ordinances of the City of Harrisburg, Title V, Licensing and Taxation, Part V, Real Estate Taxes, Chapter 5-501, Property Tax, by establishing for the year Two Thousand Twenty One (2021) a tax levy on land and improvements and providing for the distribution of taxes levied and assessed and providing for a tax rebate for the difference between the tax due and attributable to the year Two Thousand Twenty One (2021) tax levy over the tax due and attributable to the year Two Thousand Six (2006) tax levy for qualifying senior citizens.

**WHEREAS**, Ordinance 26 of 2006 established the current tax rate levied and assessed against all taxable land improvements thereon; and

**WHEREAS**, The City of Harrisburg recognizes the severe economic plight of certain senior citizens who are property owners with fixed incomes who are faced with rising costs of living and constantly increasing tax and inflation burdens which threaten their homesteads and self-sufficiency; and

**WHEREAS**, The City of Harrisburg considers it to be a matter of sound public policy to make special provision for property tax rebates to that class of senior citizens who are real property taxpayers and whose household income is within the poverty guidelines as determined by the United States Department of Health and Human Services; and

**WHEREAS**, The City of Harrisburg wishes to provide property tax rebates to that class of senior citizens who qualify for same.

**NOW, THEREFORE, BE IT ORDAINED BY THE COUNCIL OF HARRISBURG, AND IT IS HEREBY ENACTED BY AUTHORITY OF THE SAME**, as follows:

Sections 5-501.1, 5-501.2, 5-501.3, and 5-501.6 of the Codified Ordinance are deleted in their entireties and replaced as follows:

**SECTION 1. 5-501.1 TAX LEVY ON LAND**

There is hereby levied and assessed against all land within the City of Harrisburg, which is taxable for City purposes, exclusive of buildings and site improvements located thereon, if any, and upon all persons owning said land, a tax at the rate of Thirty and Ninety-Seven Hundredths Mills (.03097) per dollar for the fiscal year 2021. For purposes of computing said tax, the valuation of said land as taken from other books and records of the Dauphin County Assessor of Taxes shall

46 be used. Said tax amounts to Three Dollars and Nine and Seven Tenths Cents (\$3.097) on each  
47 \$100.00 of assessed value.

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50 **SECTION 2. 5-501.2 TAX LEVY ON BUILDING AND IMPROVEMENTS**

51  
52 There is hereby levied and assessed against all buildings and site improvements, whether  
53 residential, commercial or otherwise, within the City of Harrisburg, which are taxable for the City  
54 purposes, exclusive of the land on which such buildings and site improvements are located and  
55 upon all persons owning such buildings and site improvements, a tax at the rate of Five and Sixteen  
56 Hundredths Mills (.005160) per dollar for fiscal year 2021. For purposes of computing said tax,  
57 the valuation of said buildings and site improvements as taken from the books and records of the  
58 Dauphin County Tax Assessment Office shall be used. Said tax amounts to Fifty-One and Six  
59 Tenths Cents (\$.516) on each \$100.00 of assessed value.

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62 **SECTION 3. 5-501.3 TAX DISTRIBUTION**

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64 The tax levied and assessed pursuant to Sections 5-501.1 and 5-501.2 is amended to read  
65 as follows:

66  
67 (a) For General Revenue, One and Nine Hundred Three Thousandths of One Mill  
68 (.001903) or Nineteen and Three Hundredths Cents (\$.1903) on each \$100.00 of assessed value.

69  
70 (b) For payment of Debt Service, i.e., payment on bonded indebtedness, Five and Nine  
71 Hundred Thirty-Eight Thousandths of One Mill (.005938) or Fifty-Nine and Thirty-Eight  
72 Hundredths Cents (\$.5938) on each \$100.00 of assessed value.

73  
74 (c) For a contribution to the Police and Fire Pension Plans, Eight Hundred Twenty-Two  
75 Thousandths of One Mill (.000822) or Eight and Twenty-Two Hundredths Cents (\$.0822) on  
76 each \$100.00 of assessed value.

77  
78 (d) For a contribution for recreation purposes, Two and One Hundred Forty-Three  
79 Thousandths of One Mill (.002143) or Twenty-One and Forty-Three Hundredths Cents (\$.2143)  
80 on each \$100.00 of assessed value.

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82 \* \* \* \* \*

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84 **SECTION 4. 5-501.6 SENIOR CITIZEN PROPERTY TAX REBATE**

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86 (a) Definitions:

87  
88 (1) Assessed Value: The taxable value of property as determined by the Dauphin County  
89 Board of Property Assessment, Appeals and Review.  
90

91 (2) Eligible Taxpayer: An owner and occupant of a principal residence in the City of  
92 Harrisburg who is:

93  
94 a. A single person sixty-five (65) years of age or older during a calendar year in  
95 which the City of Harrisburg real property taxes are due and assessed; or

96  
97 b. Married persons in either of the following situations:

98  
99 1. Both spouses are the deeded owners and either one or both are sixty-five  
100 (65) years of age or older during a calendar year in which the City of Harrisburg real property  
101 taxes are due and assessed; or

102  
103 2. One spouse is the deeded owner and that spouse is sixty-five (65) or  
104 older during a calendar year in which the City of Harrisburg real property taxes are due and  
105 assessed.

106  
107 (3) Household Income. All income received by an eligible taxpayer during a calendar  
108 year.

109  
110 (4) Income. All income from whatever source derived, including but not limited to,  
111 salaries, wages, bonuses, commissions, income from self-employment, alimony, support money,  
112 cash public assistance and relief, the gross amount of any pensions or annuities including railroad  
113 retirement benefits, all benefits received under the Federal Social Security Act (except Medicare  
114 benefits), all benefits received under state unemployment insurance laws and veterans' disability  
115 payments, all interest received from the federal or any state government, or any instrumentality or  
116 political subdivision thereof, realized capital gains, rentals, workers compensation and the gross  
117 amount of loss of time insurance benefits, life insurance benefits and proceeds (except the first  
118 five thousand dollars (\$5,000.00) of the total of death benefit payment), and gifts of cash or  
119 property (other than transfers by gift between members of a household) in excess of a total value  
120 of three hundred dollars (\$300.00), but shall not include surplus food or other relief in kind  
121 supplied by a government agency or property tax or rent rebate or inflation dividend.

122  
123 (5) Person. A natural person.

124  
125 (6) Poverty Guidelines. The gross amount of income based on size of household as  
126 determined by the United States Department of Health and Human Services to determine the  
127 amount of Americans living in poverty and to determine financial eligibility for certain programs.

128  
129 (7) Principal Residence. The dwelling house of the eligible taxpayer including the  
130 principal house and lots used in connection therewith, which contribute to enjoyment, comfort and  
131 convenience.

132  
133 (8) Property Tax Rebate. The amount equal to the difference between the property tax  
134 due and attributable to the year Two Thousand Twenty One (2021) tax levy as indicated in Sections  
135 5-501.1 and 5-501.2 of this Chapter and the Two Thousand Six (2006) tax levy indicated in  
136 Ordinance 26 of 2006.

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(b) Participation in the Senior Citizen Property Tax Rebate Program

(1) Any eligible taxpayer paying property taxes in the City of Harrisburg whose total household income does not exceed the poverty guidelines may apply to the Office of the City Treasurer for a property tax rebate. For purposes of calculating total household income, the applicant shall use only fifty percent (50%) of applicable Social Security Benefits, SSI Benefits, and Railroad Retirement Benefits.

(2) In order to be eligible to participate in the Senior Citizen Property Tax Rebate Program, the applicant must meet the following conditions:

a. The applicant must be a single person sixty-five (65) years of age or older during the calendar year; or be married persons with both spouses being the deeded owners of the property and either or both spouses being sixty-five (65) years of age or older during the calendar year; or be married persons with one spouse being the deeded owner of the property and that spouse being sixty-five (65) years of age or older during the calendar year.

b. The property owned by the applicant must be the principal residence and domicile of the applicant.

c. The applicant's total household income must not exceed the poverty guidelines as determined by the United States Department of Health and Human Services for the tax year for which the rebate is sought.

d. The applicant must have remitted payment for the full amount of the year Two Thousand Twenty One (2021) tax levy prior to making application for the Senior Citizen Property Tax Rebate Program or the applicant must remit payment for the full amount of the year Two Thousand Twenty One (2021) tax levy at the time of making application for the Senior Citizen Property Tax Rebate Program. In either case, no rebate will be forthcoming until payment in full is received by the City and properly credited to the applicant's property tax account. Applicants paying the Two Thousand Twenty One (2021) property tax by installments as indicated in Section 5-501.4(b) of this Chapter shall not be eligible for the Senior Citizen Property Tax Rebate Program.

e. Any other criteria set by the City of Harrisburg or the Office of the City Treasurer reasonably necessary to effectuate this Ordinance.

(3) Applications for the Senior Citizen Property Tax Rebate Program must be completed in their entirety and received in the Office of the City Treasurer no later than 4:00 p.m. on Friday, May 28, 2021. Failure to submit completed applications before the indicated deadline shall forfeit participation in the Senior Citizen Property Tax Rebate Program even if the taxpayer would have otherwise qualified as an eligible taxpayer.

(c) City Treasurer Duties.

182 (1) The City Treasurer shall independently certify those applicants who are eligible  
183 taxpayers and whose household income does not exceed the poverty guidelines for the tax year for  
184 which a rebate is sought.

185  
186 (2) The City Treasurer shall deny participation in the Senior Citizen Property Tax Rebate  
187 Program to any applicant as to whom it is determined that a delinquency exists for any City of  
188 Harrisburg tax, sanitation disposal and refuse charges, fees, or municipal claims.

189  
190 (3) The City Treasurer shall have the authority to issue rules and regulations with respect  
191 to the administration of the Senior Citizen Tax Rebate Program. Such rules and regulations shall  
192 include, but not limited to, reasonable proof of household income, proof of residence, proof of  
193 qualification for or receipt of a property rebate under the Property Tax and Rent Rebate Program  
194 or the Taxpayer Relief Act or any other reasonable requirements and conditions as may be  
195 necessary to operate the Senior Citizen Property Tax Rebate Program.

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198 **SECTION 5. DELEGATION**

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200 Appropriate City officials are authorized and directed to take such actions as are necessary  
201 to effectuate this Ordinance.

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204 **SECTION 6. SEVERABILITY**

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206 If any provision, sentence, clause, section, or part of this ordinance or the application  
207 thereof to any person or circumstance is for any reason found to be unconstitutional, illegal or  
208 invalid by a court of competent jurisdiction, such unconstitutionality, illegality or invalidity shall  
209 not effect or impair any of the remaining provisions, sentences, clauses, sections, or parts of this  
210 Ordinance. It is hereby declared as the intent of the Council of the City of Harrisburg that this  
211 ordinance would have been adopted had such unconstitutional, illegal or invalid provision,  
212 sentence, clause, section, or part not been included herein.

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215 **SECTION 7. REPEALER**

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217 All ordinances or parts of ordinances in conflict herewith be and the same are hereby  
218 repealed.

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221 **SECTION 8. EFFECTIVE DATE**

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223 This ordinance shall take effect in accordance with the provisions of the law and shall  
224 expire on December 31, 2021 unless extended by approval of City Council.

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227 Seconded by: \_\_\_\_\_

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230 Passed by Council: \_\_\_\_\_

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232 Signed by the Mayor: \_\_\_\_\_