

Subchapter C. DISABLED VETERANS' REAL ESTATE TAX EXEMPTION PROGRAM

Sec.

- 5.21. [Scope.](#)
- 5.22. [Definitions.](#)
- 5.23. [Eligibility criteria.](#)
- 5.24. [Processing applications.](#)
- 5.25. [Effective date of exemption.](#)
- 5.26. [Periodic review.](#)
- 5.27. [Reconsideration and appeal.](#)

§ 5.21. Scope.

This subchapter implements PA. CONST. Art. VIII, § 2(c) and the act.

Authority

The provisions of this § 5.21 amended under the Military Code, 51 Pa.C.S. § 1704(7).

Source

The provisions of this § 5.21 adopted March 30, 1979, effective March 31, 1979, 9 Pa.B. 1129; amended August 23, 1991, effective August 24, 1991, 21 Pa.B. 3813. Immediately preceding text appears at serial page (110343).

§ 5.22. Definitions.

The following words and terms, when used in this subchapter, have the following meanings, unless the context clearly indicates otherwise:

Act—Title 51 of the *Pennsylvania Consolidated Statutes* Chapter 89 (relating to disabled veterans' real estate tax exemption).

Bureau—The Bureau for Veterans' Affairs of the Department of Military Affairs of the

Commonwealth.

Commission—The State Veterans' Commission.

Cost of living allowance—An allowance granted to the applicant when considering the expenses of the veteran.

Dependent's allowance—Allowance given for the veteran and the veteran's dependents to cover other reasonable household expenses; that is, food and the like, not included in the "Monthly Household Expenses" listing on the application.

Determination of need—Financial need as determined by the Commission by comparing the applicant's income against the applicant's expenses.

Income—Income from whatever source derived, including salaries, wages, bonuses, commissions, income from self-employment, support money, cash public assistance and relief; the gross amount of pensions or annuities, including railroad retirement benefits; benefits received under the Social Security Act except Medicare benefits; benefits received under State unemployment insurance laws and veterans disability payments; interest received from the Federal or state government or an instrumentality or political subdivision thereof; realized capital gains; rentals; workmen's compensation and the gross amount of loss of time insurance benefits and proceeds except the first \$5,000 of the total of death benefit payments; and gifts of cash or property other than transfers by gift between members of a household in excess of a total of \$300. This term does not include surplus food or other relief in kind supplied by a governmental agency. Income from savings accounts and bonds shall be included as well as interest received from investments.

Monthly household expenses—Expenditures providing for the necessities of life, including payments for mortgage, automobile, electric power, fuel, water, sewage, garbage disposal, telephone, domestic help and educational costs.

Monthly income—Income received by the claimant and other persons while residing in the home during a calendar year in which real property taxes are payable; the term shall include the income of residents not related to the claimant paying reasonable fixed rents.

Authority

The provisions of this § 5.22 amended under the Military Code, 51 Pa.C.S. § 1704(7).

Source

The provisions of this § 5.22 adopted June 21, 1963; amended March 30, 1979, effective March 31, 1979, 9 Pa.B. 1129; amended August 23, 1991, effective August 24, 1991, 21 Pa.B. 3813. Immediately preceding text appears at serial pages (110344) to (110345).

Cross References

This section cited in 43 Pa. Code § 5.24 (relating to processing applications).

§ 5.23. Eligibility criteria.

(a) A veteran shall qualify for the real property tax exemption if the following exist:

(1) The veteran has been honorably discharged or released under honorable conditions from the armed forces of the United States for service in a war or armed conflict in which the United States was engaged.

(2) As a result of the military service, the veteran is blind or paraplegic or has sustained the loss of two or more limbs, or has a service-connected disability declared by the United States Department of Veterans' Affairs or its successors to be a total or 100% permanent disability.

(3) The dwelling is owned by the veteran solely or as an estate by the entirety.

(4) The need for the exemption from the payment of real estate taxes has been determined by the Commission.

(b) The unmarried surviving spouse of a veteran qualifies for the real property tax exemption if:

(1) The appropriate board of the assessment and revision of taxes or other similar board for the assessment of taxes determines that:

(i) The deceased veteran met the eligibility criteria for the exemption in 51 Pa.C.S. § 8902 (relating to duty of commission) during the veteran's lifetime.

(ii) The surviving spouse occupies the real estate as his principal dwelling.

(iii) The real estate is owned solely by the surviving spouse or as an estate by the entireties with the deceased veteran.

(iv) The surviving spouse is unmarried.

(2) The Commission or its successor determines that the surviving spouse has a financial need for the exemption.

Authority

The provisions of this § 5.23 amended under the Military Code, 51 Pa.C.S. § 1704(7).

Source

The provisions of this § 5.23 adopted March 30, 1979, effective March 31, 1979, 9 Pa.B. 1129; amended August 23, 1991, effective August 24, 1991, 21 Pa.B. 3813. Immediately preceding text appears at serial page (110345).

§ 5.24. Processing applications.

(a) The veteran or the unmarried surviving spouse shall request the following two forms from the County Director of Veterans' Affairs or the Bureau for Veterans' Affairs, Fort Indiantown Gap, Annville, Pennsylvania 17003-5002:

(i) MA-VA 41 (Information Needed by County Tax Assessment Office for Disabled

Veterans Property Tax Exemption).

(ii) MA-VA 40, Veteran only; or MA-VA 40ss, Surviving Spouse only, (Application for Determination of Need for Exemption from Certain Real Property Taxes).

(b) MA-VA Form 41 shall be completed and forwarded in three copies to the County Tax Assessment Office for their records. The tax office will retain one copy for their files and return the second and third copies to the veteran showing the date of receipt.

(c) The MA-VA Form 40 or MA-VA Form 40ss shall be completed and notarized. Form MA-VA 40, Veteran: The veteran shall attach a copy of Report of Separation. Form MA-VA 40ss Spouse: The applicant shall attach copies of a Veteran's Report of Separation, Veteran's Death Certificate and Marriage Certificate. A receipted copy of MA-VA Form 41 shall be attached to applications listed in this subsection and mail them to the State Veterans' Commission, Fort Indiantown Gap, Annville, Pennsylvania 17003-5002.

(d) The Commission will determine whether the applicant has financial need for real property tax relief. The Commission will make this determination by comparing the applicant's income against his expenses. An applicant will be considered to have a financial need for the exemption when the applicant's expenses exceed the applicant's income. In making this determination, the Commission will consider the amount of the potential real estate tax liability as an expense. The Commission or the Bureau may ask applicants to verify unusual expenses and may exclude from consideration expenses in excess of ordinary and necessary living expenses. The applicant's "monthly household expenses" will be calculated using the "cost of living allowance" and "dependent's allowance" as defined in § 5.22 (relating to definitions).

(e) When eligibility criteria have been verified and the certification of need for tax exemption has been approved by the Commission, the Board for the Assessment and Revision of Taxes will grant the tax exemption, effective on the date provided in § 5.25 (relating to effective date of exemption).

(f) Notification of the granting of the tax exemption by the Board for the Assessment and Revision of Taxes shall be forwarded to the person who has received the exemption from the payment of real estate taxes and to the tax levying bodies and tax collectors of political subdivisions imposing taxes upon the dwelling of the person granted the exemption from the payment of real estate taxes. That Board for the Assessment and Revision of Taxes will also notify the Commission of the exemption.

Authority

The provisions of this § 5.24 amended under the Military Code, 51 Pa.C.S. § 1704(7).

Source

The provisions of this § 5.24 adopted March 30, 1979, effective March 31, 1979, 9 Pa.B. 1129; amended August 23, 1991, effective August 24, 1991, 21 Pa.B. 3813. Immediately preceding text appears at serial pages (110345) to (110346).

§ 5.25. Effective date of exemption.

(a) *General rule.* Real property tax exemptions shall be effective as follows: A qualified disabled veteran or unmarried surviving spouse shall be exempt from real property taxes that become due on or after the date the applicant first files a written request for an exemption with the appropriate Board for the Assessment and Revision of Taxes or similar board. Requests are considered filed on the date received regardless of whether or not they contain complete documentation. The applicant is responsible to obtain complete documentation within a reasonable time—not to exceed 120 days except under extraordinary circumstances—after filing the request. Real property taxes become due on the date when the taxes are assessed and not the date billings are provided the taxpayers. A qualified applicant shall have filed the application for exemption on or before the date the tax period commences to be exempt for that tax period. Applications filed after the commencement of a period shall apply to the next tax period.

(b) *Grace.* This section does not prohibit or discourage taxing authorities from granting tax exemptions to qualified disabled veterans as a matter of grace irrespective of the date upon which the veteran applies for the exemption.

Authority

The provisions of this § 5.25 amended under the Military Code, 51 Pa.C.S. § 1704(7).

Source

The provisions of this § 5.25 adopted March 30, 1979, effective March 31, 1979, 9 Pa.B. 1129; amended August 23, 1991, effective August 24, 1991, 21 Pa.B. 3813. Immediately preceding text appears at serial pages (110346) to (110347).

Cross References

This section cited in 43 Pa. Code § 5.24 (relating to processing applications).

§ 5.26. Periodic review.

(a) The Commission will review cases that have been granted real property tax relief under the PA. CONST. Art. VIII, § 2(c), at 2-year intervals.

(b) On the second anniversary of the granting of real property tax relief under the PA. CONST. Art. VIII, § 2(c), the veteran or the surviving spouse to whom the relief has been granted will be sent a letter explaining the reason for the review and Form MA-VA Form 40A (Review for Determination of Continued Need for Exemption from Certain Real Property Taxes).

(c) This Form, MA-VA Form 40A, shall be returned properly completed to the Commission, and it will be evaluated in the same manner as the original application to determine need based on the latest information. Reference shall be made to § 5.2 (relating to amounts of emergency assistance).

(d) A report of the findings of the Commission will be forwarded to the appropriate taxing body.

Authority

The provisions of this § 5.26 amended under the Military Code, 51 Pa.C.S. § 1704(7).

Source

The provisions of this § 5.26 adopted March 30, 1979, effective March 31, 1979, 9 Pa.B. 1129; amended August 23, 1991, effective August 24, 1991, 21 Pa.B. 3813. Immediately preceding text appears at serial page (110347).

§ 5.27. Reconsideration and appeal.

(a) *Reconsideration of initial determination.* An applicant may ask the Commission to reconsider its initial determination within 30 days after notification of the original determination by submitting a written request, together with a statement of reasons or additional information, to the Bureau.

(b) *Appeals.* A person aggrieved by a determination of the Commission may appeal to the Adjutant General as provided in 51 Pa.C.S. § 8505 (relating to appeals) within 30 days after notification of the Commission determination. An appeal shall be in writing and state the reasons for the appeal. The Adjutant General, in consultation with the Chairperson of the Commission, will appoint a member of the Commission or other qualified individual to serve as a presiding officer to hear the appeal and prepare and file a proposed report on the matter as provided by 1 Pa. Code Chapter 35 Subchapter G (relating to proposed reports). The Adjutant General will issue the final administrative adjudication of appeals under this subsection.

(c) *Supersession.* Subsections (a) and (b) supersede 1 Pa. Code § 35.20 (relating to appeals from actions of the staff).

Authority

The provisions of this § 5.27 issued under the Military Code, 51 Pa.C.S. § 1704(7).

Source

The provisions of this § 5.27 adopted August 23, 1991, effective August 24, 1991, 21 Pa.B. 3813.

No part of the information on this site may be reproduced for profit or sold for profit.

This material has been drawn directly from the official Pennsylvania Code full text database. Due to the limitations of HTML or differences in display capabilities of different browsers, this version may differ slightly from the official printed version.