

INTER

OFFICE

MEMO

To: HARRISBURG CITY COUNCIL
From: Michael Parker, City Clerk
LEGISLATIVE APPROVAL FORM

Date:

LEGISLATIVE APPROVAL FORM/CERTIFICATE OF ACCEPTANCE

BILL NO. 10 -2023 RESOLUTION NO. -2023

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

Neil A. Grover
City Solicitor

November 28, 2023
Date

Requested by Department/Bureau: MAYOR WILLIAMS

Department/Bureau Contact Person: MAYOR / D. HARTMAN / M. KELLEY / T. BROOKES

For Action on or before:

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

Received by: 

Date: 11/28/23

BILL NO. 10 of 2023

Moved by: Vice President Green

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 Four (2024) 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 Four (2024) 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 2024. 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 be used. Said tax amounts to Three Dollars and Nine and Seven Tenths Cents (\$3.097) on each \$100.00 of assessed value.

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

48 There is hereby levied and assessed against all buildings and site improvements, whether
49 residential, commercial or otherwise, within the City of Harrisburg, which are taxable for the City
50 purposes, exclusive of the land on which such buildings and site improvements are located and
51 upon all persons owning such buildings and site improvements, a tax at the rate of Five and Sixteen
52 Hundredths Mills (.005160) per dollar for fiscal year 2024. For purposes of computing said tax,
53 the valuation of said buildings and site improvements as taken from the books and records of the
54 Dauphin County Tax Assessment Office shall be used. Said tax amounts to Fifty-One and Six
55 Tenths Cents (\$.516) on each \$100.00 of assessed value.

56
57 **SECTION 3. 5-501.3 TAX DISTRIBUTION**

58
59 The tax levied and assessed pursuant to Sections 5-501.1 and 5-501.2 is amended to read
60 as follows:

61
62 (a) For General Revenue, Eight and Three Hundred Forty-Seven Thousandths of One Mill
63 (.008347) or Eighty-Three and Forty-Seven Hundredths Cents (\$.8347) on each \$100.00 of
64 assessed value.

65
66 (b) For payment of Debt Service, i.e., payment on bonded indebtedness, Seven Hundred
67 Seventy-Three Thousandths of One Mill (.000773) or Seven and Seventy-Three Hundredths Cents
68 (\$.0773) on each \$100.00 of assessed value.

69
70 (c) For a contribution to all City Pension Plans, Six Hundred Thirty-Six Thousandths of
71 One Mill (.000636) or Six and Thirty-Six Hundredths Cents (\$.0636) on each \$100.00 of assessed
72 value.

73
74 (d) For a contribution for recreation purposes, Nine Hundred Fifty-Six Thousandths of One
75 Mill (.000956) or Nine and Fifty-Six Hundredths Cents (\$.0956) on each \$100.00 of assessed
76 value.

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78 * * * *

79
80 **SECTION 4. 5-501.6 SENIOR CITIZEN PROPERTY TAX REBATE**

81
82 (a) Definitions:

83
84 (1) Assessed Value: The taxable value of property as determined by the Dauphin County
85 Board of Property Assessment, Appeals and Review.

86
87 (2) Eligible Taxpayer: An owner and occupant of a principal residence in the City of
88 Harrisburg who is:

89
90 a. A single person sixty-five (65) years of age or older during a calendar year in
91 which the City of Harrisburg real property taxes are due and assessed; or

92
93 b. Married persons in either of the following situations:

94
95 1. Both spouses are the deeded owners and either one or both are sixty-five
96 (65) years of age or older during a calendar year in which the City of Harrisburg real property
97 taxes are due and assessed; or
98

99 2. One spouse is the deeded owner and that spouse is sixty-five (65) or
100 older during a calendar year in which the City of Harrisburg real property taxes are due and
101 assessed.
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103 (3) Household Income. All income received by an eligible taxpayer during a calendar
104 year.
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106 (4) Income. All income from whatever source derived, including but not limited to,
107 salaries, wages, bonuses, commissions, income from self-employment, alimony, support money,
108 cash public assistance and relief, the gross amount of any pensions or annuities including railroad
109 retirement benefits, all benefits received under the Federal Social Security Act (except Medicare
110 benefits), all benefits received under state unemployment insurance laws and veterans' disability
111 payments, all interest received from the federal or any state government, or any instrumentality or
112 political subdivision thereof, realized capital gains, rentals, workers compensation and the gross
113 amount of loss of time insurance benefits, life insurance benefits and proceeds (except the first
114 five thousand dollars (\$5,000.00) of the total of death benefit payment), and gifts of cash or
115 property (other than transfers by gift between members of a household) in excess of a total value
116 of three hundred dollars (\$300.00), but shall not include surplus food or other relief in kind
117 supplied by a government agency or property tax or rent rebate or inflation dividend.
118

119 (5) Person. A natural person.
120

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

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

129 (8) Property Tax Rebate. The amount equal to the difference between the property tax
130 due and attributable to the year Two Thousand Twenty Four (2024) tax levy as indicated in
131 Sections 5-501.1 and 5-501.2 of this Chapter and the Two Thousand Six (2006) tax levy indicated
132 in Ordinance 26 of 2006.
133

134 (b) Participation in the Senior Citizen Property Tax Rebate Program
135

136 (1) Any eligible taxpayer paying property taxes in the City of Harrisburg whose total
137 household income does not exceed the poverty guidelines may apply to the Office of the City
138 Treasurer for a property tax rebate. For purposes of calculating total household income, the

139 applicant shall use only fifty percent (50%) of applicable Social Security Benefits, SSI Benefits,
140 and Railroad Retirement Benefits.

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

143
144 a. The applicant must be a single person sixty-five (65) years of age or older
145 during the calendar year; or be married persons with both spouses being the deeded owners of the
146 property and either or both spouses being sixty-five (65) years of age or older during the calendar
147 year; or be married persons with one spouse being the deeded owner of the property and that spouse
148 being sixty-five (65) years of age or older during the calendar year.

149
150 b. The property owned by the applicant must be the principal residence and
151 domicile of the applicant.

152
153 c. The applicant's total household income must not exceed the poverty
154 guidelines as determined by the United States Department of Health and Human Services for the
155 tax year for which the rebate is sought.

156
157 d. The applicant must have remitted payment for the full amount of the year
158 Two Thousand Twenty Four (2024) tax levy prior to making application for the Senior Citizen
159 Property Tax Rebate Program or the applicant must remit payment for the full amount of the year
160 Two Thousand Twenty Four (2024) tax levy at the time of making application for the Senior
161 Citizen Property Tax Rebate Program. In either case, no rebate will be forthcoming until payment
162 in full is received by the City and properly credited to the applicant's property tax account.
163 Applicants paying the Two Thousand Twenty Four (2024) property tax by installments as
164 indicated in Section 5-501.4(b) of this Chapter shall not be eligible for the Senior Citizen Property
165 Tax Rebate Program.

166
167 e. Any other criteria set by the City of Harrisburg or the Office of the City
168 Treasurer reasonably necessary to effectuate this Ordinance.

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170 (3) Applications for the Senior Citizen Property Tax Rebate Program must be
171 completed in their entirety and received in the Office of the City Treasurer no later than 4:00 p.m.
172 on Friday, May 31, 2024. Failure to submit completed applications before the indicated deadline
173 shall forfeit participation in the Senior Citizen Property Tax Rebate Program even if the taxpayer
174 would have otherwise qualified as an eligible taxpayer.

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176 (c) City Treasurer Duties.

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

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

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

SECTION 5. DELEGATION

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

SECTION 6. SEVERABILITY

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

SECTION 7. REPEALER

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

SECTION 8. EFFECTIVE DATE

This ordinance shall take effect in accordance with the provisions of the law and shall expire on December 31, 2024 unless extended by approval of City Council.

Seconded by: President Bowers

Passed by Council: _____

Signed by the Mayor: _____

BILL NO. 10 -2023

YEAS		NAYS
/	MS. DANIELS	
/	MS. GREEN	
/	MR. LAWSON	
/	MR. MAJORS	
	MS. RAWLS	
/	MR. RODRIGUEZ	
/	MS. BOWERS	
YEAS	6	
NAYS	0	

Passed by City Council 12/21/23

Danielle L Bowers

President of City Council

Attest Michael J. Parker

City Clerk

Approved

Return to City Council with objections

Wanda R. Williams

Mayor