

# **TIOGA COUNTY TAX CLAIM BUREAU**

## **SENIOR CITIZENS DEFERRAL PROGRAM**

**72 P.S. Subsection 5860.504 (a) and (2) of The Real Estate Tax Sale Law Act of 1947,  
P.L. 1368, as amended, 72 P.S. 5860.101, et seq.**

### **PURPOSE**

Permit a delay of stay of a Tax Sale and defer payment of taxes due on the property owned and occupied by seniors. However, property taxes **MUST** be delinquent.

### **ELIGIBILITY**

There is a possibility that such owner is not fully informed as to the tax claim or claims and the effect of the impending sale, or otherwise needs assistance to prevent the property from going to sale and is unable to afford to pay the tax claim and continue to live in a comfortable lifestyle. To qualify the taxpayer must meet all of the following criteria.

- (1) Taxpayer must be a permanent resident of the Commonwealth of Pennsylvania
- (2) 65 years of age or older
- (3) Residing in residential real estate
- (4) Solely owned and occupied by people age 65 or older
- (5) Annual household income including  $\frac{1}{2}$  of Social Security is \$45,000. or less
- (6) Property taxes must be delinquent (Delinquent means the taxes have been turned over to the Tax Claim Bureau, and, as of July 1, are in their second year of delinquent status.)
- (7) Must reapply each year to maintain eligibility status
- (8) The property owner must maintain insurance on the property for at least its assessed value.
- (9) The amount of the accrued delinquent real estate taxes shall not exceed 60% of the current assessed value of the property.
- (10) Taxes that are deferred shall bear simple interest from the date they become due and payable until the date they are paid together with accrued administrative fees, costs, filing fees and attorney's fees.
- (11) Has not defaulted in any prior monthly payment arrangement with the Tax Claim Bureau under the terms of any senior deferral agreement within the last three (3) years.

**PAYMENT SCHEDULE**

- (1) The Tax Claim Bureau shall extend the time allowed for payment of delinquent real estate taxes if the taxpayer makes minimum consecutive monthly payments to the Tax Claim Bureau based upon the following Income Level Payment Schedule:

**Income Level Payment Schedule**

\$0 to \$15,000-----	\$25.00 per month
\$15,001 to \$20,000-----	\$50.00 per month
\$20,001 to \$25,000-----	\$75.00 per month
\$25,001 to \$30,000-----	\$100.00 per month
\$30,001 to \$35,000-----	\$125.00 per month

**These consecutive monthly payments shall continue until the taxes are paid in full.**

- (2) If, however, the taxpayer becomes ineligible to continue under the program or defaults in the monthly payments, in that case, the entire unpaid balance of the tax together with accrued interest, administrative costs, filing fees and attorney’s fee become immediately due and payable and the property becomes subject to the next scheduled tax sale.

**TIME SCHEDULE**

**Deadline to apply: July 1<sup>st</sup> (annually)**

Applications for the tax deferral option for senior citizens must be made to the:  
Tioga County Tax Claim Bureau  
Joshua Zeyn, Director  
118 Main Street  
Wellsboro, PA 16901

**Applicants will be notified by August 31<sup>st</sup> as to whether they have been accepted into the program.**

**TIOGA COUNTY TAX CLAIM BUREAU**  
**APPLICATION FOR SENIOR CITIZEN TAX DEFERRAL**

Please complete the information requested and return the form to:

**TIOGA COUNTY TAX CLAIM BUREAU**  
**JOSHUA ZEYN, DIRECTOR**  
**118 MAIN STREET**  
**WELLSBORO, PA 16901**  
570-724-9219

PARCEL CONTROL NUMBER \_\_\_\_\_

NAME \_\_\_\_\_

ADDRESS \_\_\_\_\_

TELEPHONE NUMBER \_\_\_\_\_

DATE OF BIRTH \_\_\_\_\_ MARITAL STATUS \_\_\_\_\_ (Married or Single)

DO YOU OWN THE PROPERTY FOR WHICH YOU ARE REQUESTING DEFERRAL? Yes No

DO YOU LIVE AT THE PROPERTY FULL TIME? Yes No

TOTAL INCOME RECEIVED BY YOU AND YOUR SPOUSE DURING \_\_\_\_\_ (YEAR)

- SOCIAL SECURITY INCOME.....\$ \_\_\_\_\_
- INTEREST/DIVIDEND INCOME .....\$ \_\_\_\_\_
- GAIN ON THE SALE OF PROPERTY.....\$ \_\_\_\_\_
- RENTAL INCOME.....\$ \_\_\_\_\_
- BUSINESS INCOME.....\$ \_\_\_\_\_
- OTHER INCOME (EXPLAIN).....\$ \_\_\_\_\_

ARE THERE OTHER OCCUPANTS? Yes No

IF YES, PLEASE PROVIDE THE FOLLOWING INFORMATION:

(1) NAME \_\_\_\_\_  
DATE OF BIRTH \_\_\_\_\_  
MONTHLY INCOME \_\_\_\_\_

(2) NAME \_\_\_\_\_  
DATE OF BIRTH \_\_\_\_\_  
MONTHLY INCOME \_\_\_\_\_

Please attach a separate paper listing any other residents.

I, \_\_\_\_\_ verify that the facts set forth in the foregoing are true and correct, to the best of my knowledge, information, and belief. I understand that the statements contained herein are made subject to the penalties of 18 PA C.S.A. Section 4904 relating to sworn falsification to authorities.

\_\_\_\_\_  
Applicant's signature

\_\_\_\_\_  
Date

\*\*\*\*\***MUST BE NOTARIZED**\*\*\*\*\*

Commonwealth of Pennsylvania )  
County of Tioga )

On this, the \_\_\_\_\_ day of \_\_\_\_\_, 20\_\_\_\_, before me a notary public, the undersigned officer, personally appeared \_\_\_\_\_, known to me (or satisfactorily proven) to be the person whose name is subscribed to the within instrument, and acknowledged that he executed the same for the purposes therein contained.

In witness hereof, I hereunto set my hand and official seal.

\_\_\_\_\_