

Regulatory Analysis Form

(Completed by Promulgating Agency)

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(1) Agency

Department of Military and Veterans Affairs

(2) Agency Number: 13

Identification Number: 13-6

INDEPENDENT REGULATORY REVIEW COMMISSION

RECEIVED

Independent Regulatory
Review Commission

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(3) PA Code Cite: 43 Pa. Code Ch. 5

(4) Short Title: State Veterans' Programs

(5) Agency Contacts (List Telephone Number and Email Address):

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(6) Type of Rulemaking (check applicable box):

☒ Proposed Regulation

☐ Final Regulation

☐ Final Omitted Regulation

☐ Emergency Certification Regulation;

☐ Certification by the Governor

☐ Certification by the Attorney General

(7) Briefly explain the regulation in clear and nontechnical language. (100 words or less)

This regulatory action proposes to rescind and reserve Title 43 Pa. Code Chapter 5 and propose new regulations at Chapter 5a with six subchapters: Subchapter A, General Provisions; Subchapter B, Disabled Veterans' Real Estate Tax Exemption Program; Subchapter C, Amputee and Paralyzed Veterans' Pension Program; Subchapter D, Blind Veterans' Pension Program; Subchapter E, Educational Gratuity Program; and Subchapter F, Veterans' Temporary Assistance Program. The proposed regulations define relevant terminology and set clear application, adjudication, appeal, and administration procedures for each program administered by the State Veterans' Commission ("Commission") and Department of Military and Veterans Affairs ("Department").

(8) State the statutory authority for the regulation. Include specific statutory citation.

Subchapter A, General Provisions: As the provisions in this subchapter are generally applicable to proposed Subchapters B-F, relevant statutory authority is cited in each subchapter below.

Subchapter B, Disabled Veterans' Real Estate Tax Exemption Program: PA CONST. Art. VIII § 2(c); 51 Pa.C.S. § 1704(7); 51 Pa.C.S. Ch. 89; 71 P.S. § 186

Subchapter C, Amputee and Paralyzed Veterans' Pension Program: 51 Pa.C.S. § 7702; 71 P.S. § 186

Subchapter D, Blind Veterans' Pension Program: 51 Pa.C.S. § 7701; 71 P.S. § 186

Subchapter E, Educational Gratuity Program: 51 Pa.C.S. § 1704(7); 51 Pa.C.S. Ch. 87; 71 P.S. § 186

Subchapter F, Veterans' Temporary Assistance Program: 51 Pa.C.S. § 1704(7); 51 Pa.C.S. Ch. 85; 71 P.S. § 186

(9) Is the regulation mandated by any federal or state law or court order, or federal regulation? Are there any relevant state or federal court decisions? If yes, cite the specific law, case or regulation as well as, any deadlines for action.

Proposed regulations at Subchapters B, E, and F are mandated by state law at 51 Pa.C.S. § 1704 and, with respect to Subchapter B, 51 Pa.C.S. § 8904 (regarding duty of Commission). Regulations for Subchapters A, C, and D are not mandated in state law but are not inconsistent with state law or legislative intent and are necessary to the proper administration of the programs created in statute. No relevant state or federal court decisions compel regulation.

(10) State why the regulation is needed. Explain the compelling public interest that justifies the regulation. Describe who will benefit from the regulation. Quantify the benefits as completely as possible and approximate the number of people who will benefit.

The regulations are required to administer a complex portfolio of state veterans' programs benefiting approximately 750,000 Pennsylvania veterans. The total number of individuals served for each program is outlined in the response to Q(15) below. Because the current regulations have not been reviewed or amended since 1991, there are several necessary changes. Since 1991, legislation and legislative amendments have reorganized the Department of Military and Veterans Affairs, created a wholesale change to the Veterans' Temporary Assistance Program at proposed Subchapter F, excluded veterans' benefits from need assessments in commonwealth programs, and brought several other substantive changes to the definitions, eligibility, and need criteria for programs throughout the chapter. It was determined in consultation with the Legislative Reference Bureau and Office of General Counsel that rescinding and reserving the current Chapter 5 and proposing new regulations at Chapter 5a is the most efficient and effective way to promulgate and codify the needed regulatory changes. By doing this, the Department also hopes to promote consistency in the regulatory structure among its programs. In large part, the proposed rules are procedural and interpretive in nature since eligibility requirements for each program are clearly laid out in the authorizing statutes.

Subchapter A. General Provisions

The proposed subchapter on general provisions addresses definitions, standards, and procedures common to the administration of each of the following state veterans' programs.

Subchapter B. Disabled Veterans' Real Estate Tax Exemption Program

The Disabled Veterans' Real Estate Tax Exemption Program is the most valuable benefit extended to disabled veterans of this commonwealth and, because of multiple constitutional and statutory eligibility requirements as well as a complex need assessment, the application and adjudication procedures require clear and fixed rules. The proposed rules in Subchapter B are intended to promote efficiency in both application and adjudication by clearly detailing all procedures and requirements.

The definition of the term "income" used in the financial need assessment is proposed to be narrowed from the current "Income from whatever source derived..." to "Gross income as reported to the U.S. Internal Revenue Service in the most recently reported tax year...." This proposed definition is largely grounded in Act 27 of June 17, 2024 (51 Pa.C.S. Ch. 99), which requires the exclusion of federal and state veterans' benefits from need assessments in commonwealth programs. Because federal veterans' benefits were previously the most significant portion of non-reportable income, the proposal to assess only reportable income would simplify the application procedures and create efficiencies for applicants as well as the Department in the adjudication procedures. An applicant will only need to supply, and the Department will only review the most recent IRS Form 1040 with applicable schedules and information returns. This is expected to eliminate approximately three or more weeks from the

adjudication time for each application, time the Department now spends pursuing and verifying non-reportable income from various sources, such as the U.S. Department of Veterans Affairs (“VA”). Importantly, as required by Act 27 of 2024, the proposed definition of “income” now patently excludes veterans’ benefits, such as VA disability compensation, a significant source of non-taxable income for all applicants. The exclusion of approximately \$26,000 to \$60,000 per year in veterans’ benefits (depending on variables related to a disability rating) will appreciably increase applicant eligibility for this benefit.

The Department is only able to reasonably estimate the number of people who may benefit from this change by reviewing how many applicants were denied for lack of need over the last six years, from 2017 through 2022 (years for which the Department retains records). As discussed in the preamble to the notice of proposed rulemaking, 1,422 disabled veterans were denied tax exemption for lack of need over this six-year period. A portion of these applicants will certainly remain over the presumptive need level even with the change, although it is impossible to affix a number to that portion without assessing current income in an application. Additionally, some of the applicants in the overall number denied for lack of need may have been approved at a later date. The Department is unable to easily reconcile that data. Therefore, an increase of approximately 1,422 exemptions across the commonwealth is a fair estimate in the Department’s experience and opinion. The Department further breaks down the 1,422-figure by county at Q(20) below.

Beyond this substantive change to the need assessment, eligibility criteria for the program is fixed in the constitution and statute. Other proposed changes are offered to create procedural transparency, consistency, accuracy, and efficiency. No other tangible benefits are expected.

Subchapter C. Amputee and Paralyzed Veterans’ Pension Program

The Amputee and Paralyzed Veterans’ Pension Program was subject to litigation in Commonwealth Court in 2004. The petitioner appealed from an order of The Adjutant General terminating his pension (see, [Presock v. Department of Military and Veterans Affairs](#), 855 A.2d 928). In ruling for the petitioner, the Court found that the Department had applied an arbitrary definition of the term “loss or loss of use of two or more extremities” in adjudicating eligibility. Prior to this case, a clear definition of the term did not exist in statute or regulation. In 2014, the General Assembly cured that oversight by amending 51 Pa.C.S. § 7702(c) to give a definition more suitable for objective adjudication. During the interim, applicants were approved for the pension under a broader definition construed by the Court. Section 7702(c) now defines the term as “the loss or the permanent and severe or complete paralysis of two or more limbs, being defined as having at least two limbs with a 40% disability compensation rating or higher in each limb as determined and certified by the United States Department of Veterans Affairs in accordance with 38 CFR Ch. 1 Pt. 4 (relating to schedule for rating disabilities).” This definition has since narrowed eligibility for the pension and the population of pensioners has settled at approximately 2,300 disabled veterans. While the proposed rule will finally incorporate the new definition by conforming language, the Department foresees no impact, beneficial or otherwise, to applicants since the statutory definition has been applied since 2014. Other proposed changes in this subchapter are merely intended to promote transparency, consistency, accuracy, and efficiency in the administrative procedures.

Subchapter D. Blind Veterans’ Pension Program

There are no proposed changes to the Blind Veterans’ Pension Program that the Department believes will extend additional benefit to any group of people. Eligibility requirements are statutory, and the pension population has been settled at approximately 100 blind veterans for many years. The proposed

changes in this subchapter are merely intended to promote transparency, consistency, accuracy, and efficiency in the administrative procedures.

Subchapter E. Educational Gratuities Program

There are both required and proposed changes to the Educational Gratuities Program that will modestly expand eligibility. The Department has attempted to address and clearly explain procedure for all known and anticipated circumstances that may be presented in an application for educational gratuity, such as the application and payment procedures for a student attending more than one educational institution and the procedure for students transferring between educational institutions. None of this administrative procedure is expected to expand the benefit or affect eligibility, however more accuracy and consistency in the rules will benefit both applicants and adjudicators.

The proposed rule on determination of financial need does include substantive changes that the Department expects will modestly expand eligibility. Most significantly, Act 27 of June 17, 2024 (51 Pa.C.S. Ch. 99), now requires the exclusion of veterans' benefits from the need assessment for this program. This is a significant departure from the former need assessment which included the federal education benefits for survivors and dependents. The proposed rule also includes rational cost-of-attendance expense allowances that will be afforded primarily to students residing off campus. The Department recognizes that off-campus students carry significant expenses for housing, food, and transportation that are not accounted for in the current rule. While the proposed allowances have a rational basis in the U.S. Bureau of Labor Statistics' Consumer Expenditure Survey, as published in the Internal Revenue Service's Allowable Living Expenses National, Local, and Transportation Standards, the Department believes they are generous with respect to a student's standard of living and may work to broaden eligibility for students who have been unable to show need in the past. The Department is only able to provide an aggressive estimate of the number of students that may be positively impacted by these changes. Based on a review of applicants denied for lack of need in fiscal year 2023, up to 50 students per year may be positively impacted. This equates to an increase of \$50,000 per year in benefits.

Subchapter F. Veterans' Temporary Assistance Program

Veterans' Temporary Assistance (VTA) currently provides cash assistance to approximately 430 veterans and surviving spouses per year. While the VTA program proposes a complete update to the current regulation governing Veterans' Emergency Assistance, it is important to understand that the Department has not operated under the current regulation for over seven years now. When Act 109 of 2016 amended the law to create the current VTA program, the Department issued "Program Guidelines for Veterans Temporary Assistance" (46 Pa.B. 109) in lieu of amending the regulation. The proposed rule rather simply takes the guidelines that have already been in use since 2016 and seeks to codify them in Pa. Code, with minor adjustments. Act 27 of June 17, 2024 (51 Pa.C.S. Ch. 99), also requires the Department to exclude veterans' benefits from income in the need assessment for this program. The Department does not expect this change to create a statistically significant increase in the number of annual grants though because income is only one of several factors in the need determination. For this reason, there are no required or proposed changes that might expand the benefit, but better availability of administrative procedure through codification will generally benefit applicants.

(11) Are there any provisions that are more stringent than federal standards? If yes, identify the specific provisions and the compelling Pennsylvania interest that demands stronger regulations.

There are no provisions in proposed Chapter 5a that are more stringent than federal standards. Title 51 Pa.C.S. § 103 (relating to conformity with Federal legislation) provides that "It is the intent of this title that it shall be in conformity with all acts and regulations of the United States affecting the same

subjects, and all provisions of this title shall be construed to effectuate this purpose.” In other words, § 103 instructs the Department to conform its rulemakings to relevant federal law and regulation where state law is imprecise or insufficient. The Department has therefore proposed conforming language in definitions throughout the chapter where relevant Federal law and regulation should reasonably apply.

(12) How does this regulation compare with those of the other states? How will this affect Pennsylvania’s ability to compete with other states?

Subchapter A. General Provisions

The Department was unable to locate similar or comparable general provisions in other state regulations. However, the proposed definition of “armed forces of the United States” and adjudication standards are taken from and closely align with definitions and standards applied in the adjudication of federal veterans’ benefits. Guidance on adjudicating claims of common-law marriage likewise aligns with federal regulations at [38 CFR 3.205](#) and state law at [23 Pa.C.S. § 1103](#). Appeal procedures largely point back to and reinforce other rules in the Pa. Code.

Subchapter B. Disabled Veterans’ Real Estate Tax Exemption Program

All states offer real estate tax relief to disabled veterans, but the eligibility requirements and the relief itself varies widely by state. Many states offer exemptions or refunds for 100% disabled veterans; others offer limited exemptions or deductions for a designated amount of the assessed property value; and others yet offer tiered exemptions or deductions based on the disability rating percentage, i.e., 100% relief for 100% disability, 70% relief for 70% disability. However, no states appear to incorporate a comprehensive need assessment for the tax exemption like Pennsylvania. Because the eligibility and financial need requirements are constitutionally and statutorily mandated in Pennsylvania, there is little opportunity to align the Department’s proposed regulation with those of other states. The recently enacted Act 27 of June 17, 2024 (51 Pa.C.S. Ch. 99), has further changed the shape of the need assessment for this program by excluding veterans’ benefits from the income assessment. The Department reviews the following six states’ programs and regulations below, specifically with an eye toward their treatment of veterans’ benefits as income.

California: There are two categories for full property tax exemptions. Eligible veterans or their surviving spouses may receive a basic exemption if the assessed property value does not exceed \$100,000. This number is adjusted annually for inflation and is currently \$143,273 as of 2020. The second category is a low-income exemption if the assessed value does not exceed \$150,000 when the veteran’s household income does not exceed an adjusted limit of \$64,337 as of 2020. In the income assessment for the low-income exemption, California defines “household income” as “all income received by all persons of a household while members of such household” and follows that with a comprehensive list of income that largely matches the taxable income in the proposed rules, but which includes non-taxable VA benefits. See, [Cal. R.T.C. § 205.5](#) and [Cal. Code Regs. 18 § 149](#).

Connecticut: The state provides a basic \$1,000 property tax exemption for certain honorably discharged veterans who actively served at least 90 days during wartime, or their survivors. State law also provides an additional exemption for low-income veterans and disabled veterans. The annual income requirement for low-income disabled veterans is currently \$18,000 (unmarried) or \$21,000 (married). Income for this program is defined as “Adjusted gross income as determined for purposes of the federal income tax plus any other income not included in such adjusted gross income, not including veterans’ disability payments. Qualifying income is the individual’s income if unmarried, or both spouses’ incomes if the applicant is married.” If the applicant has a 100% disability rating, adjusted gross income only is considered. See, [CGS §§ 12-81\(19\)-\(26\)](#) and [CAR § 12-81g](#).

Kansas: Disabled veterans with a total household income of \$36,600 or less can claim a homestead refund up to \$700. Veterans must be honorably discharged and certified to have 50% or more service-connected permanent disability. Unmarried surviving spouses of deceased disabled veterans and of active-duty service members who died in the line of duty are also eligible to claim a homestead refund. To determine total household income for the refund, Kansas employs a complex formula that considers wages or Kansas adjusted gross income, Federal Earned Income Credits, all taxable income other than wages, 50% of Social Security and SSI, pensions, annuities, veterans' benefits other than disability, public assistance, workers' compensation, grants and scholarships, and all other income. See, [KSA § 79-4502](#) and [KAR § 92-22](#).

Montana: Disabled veterans and their unmarried surviving spouses may receive a reduced property tax rate on the primary residence if the veteran is 100% disabled as a result of service. The exemption amount varies based on income and marital status. For tax year 2022, applicants must have a 2020 Federal Adjusted Gross Income (FAGI) below the following thresholds: \$54,067 (single); \$62,385 (married or head of household); and \$47,136 (unmarried surviving spouse). Reliance on FAGI effectively excludes veterans' benefits since they are non-taxable. However, Montana asks applicants to include copies of social security and veterans benefit statements if that is their only income. See, [15-6-311 MCA](#) and [Mont. Admin. R. 42.19.5](#).

Oregon: A disabled veteran or surviving spouse may receive a property tax exemption on his or her primary residence if the veteran is 40% or more disabled as a result of service. The exemption amount varies annually according to income and increases by 3% each year. The 2020 exemption amounts are \$24,071 or \$28,886. To qualify for the lesser exemption, the veteran's total gross income cannot be more than 185% of the annual Federal Poverty Level Guidelines. Total gross income includes pensions, disability compensation, and retirement pay received for military service. See, [ORS §§ 307.250-307.283](#) and relevant provisions at [Or. Admin. R. § 150-307](#).

Washington: A disabled veteran may receive a property tax reduction on his or her primary residence if the veteran is 80% or more disabled as a result of service. The veteran must also meet a combined disposable income threshold which is based on the county median household income of the county where the residence is located. Washington defines "combined disposable income" as Federal adjusted gross income, and all other income (earned or unearned) not reported on the federal income tax return, including nontaxable military and veterans pay and benefits. See, [RCW § 84.36.381](#) and [Wash. Admin. R. §§ 458-16A-100-150](#).

Of these six states, three appear to include veterans' benefits in their assessments, while the other three appear to exclude veterans' benefits. This demonstrates the different approaches states have taken in defining the income-based aspects of their programs. As noted above, the General Assembly in this state has determined that veterans' benefits, especially disability compensation, are made available to disabled veterans and their families to help contend with their disabilities and should not factor into the Commonwealth's income-based need assessment for the real estate tax exemption.

Subchapters C & D. Amputee and Paralyzed Veterans' Pension and Blind Veterans' Pension Programs

Pennsylvania offers two rather unique pension programs for amputee/paralyzed and blind veterans. These two pension programs are governed chiefly by statute. The General Assembly has given not just intent but substantive detail at [51 Pa.C.S. §§ 7701-7702](#) on relevant definitions, eligibility, and pension amounts. Therefore, the Department's proposed rules at Subchapters C and D rather simply convey a framework for application, adjudication, and administration procedures in the two programs. There appear to be only three other states that offer similar veterans' pensions or annuities.

Massachusetts: The Commonwealth of Massachusetts provides the most similar pension benefits to Pennsylvania, offering monthly annuities to 100% disabled, blind, paraplegic, and amputee veterans, as well as the surviving spouses and surviving parents of service members who die on active duty. The annuities are authorized at [MGL 115 §§ 6A-6C](#). Like Pennsylvania, the authorizing statutes are thorough and substantively detailed with respect to eligibility and pension amounts. Massachusetts is the only one of the three states reviewed here that has promulgated regulations, at [108 CMR 9.01](#), in order to codify procedures necessary to administer the program. The regulation restates eligibility criteria (which appears unnecessary), generally discusses application, pay procedures, and appeal of denials. In contrast, the Department's proposed rules give much more detail on application and appeal procedures, and, importantly, offer more clarity and transparency in the adjudication procedures.

Delaware: The state offers monthly pension benefits to its paraplegic veterans. The program is authorized by statute at [Del. Code 20 § 1001](#) and appears to be straightforward with respect to eligibility and pension amount, both clearly explained in statute. There are no regulations issued in the Delaware Administrative Code to support procedures for administering the program.

New York: The State administers both a Blind Annuity and a Gold Star Parents Annuity program. Both programs are governed entirely by statute at [NY Exec. L. §§ 362-364 and § 367](#). Like the Pennsylvania benefit programs, the New York statutes provide relevant definitions, eligibility, and pension amounts. The New York statutes go somewhat further though in addressing aspects of program administration as well, such as certain application and payment procedures, administrative procedures which Pennsylvania is left to address in regulation.

Subchapter E. Educational Gratuity Program

In reviewing state educational benefits for the dependents of deceased service members and severely disabled veterans, it is apparent that the Commonwealth's educational gratuity program is relatively unique. The most prominent educational benefit extended by states to survivor or dependent students is a tuition and fee waiver at state colleges. Statutory law authorizing the Educational Gratuity Program is rather sufficiently detailed except with respect to the determination of need. Only a few states appear to attach a need requirement to their educational benefits. So, again, there is little opportunity to align the proposed regulations with other jurisdictions. The following ten states demonstrate a mix of approaches.

Alabama: State law ([Ala. Code § 31-6-1-17](#)) creates eligibility for dependents, including spouses, of disabled veterans rated as low as 40% whereas Pennsylvania state law reserves the gratuity for children of wartime veterans rated 100% permanent or killed in line of duty. The Alabama scholarship program does seemingly have a need requirement as programmatic material notes, "All scholarships and grants must be applied to education expenses first... and the Alabama G.I. Dependent Scholarship Program will be applied for any applicable remaining charges pursuant to current state law." This language appears to create a similar need assessment to Pennsylvania's which simply determines whether the student carries more in expenses than funds available to defray the expenses. That simple assessment can become complex depending on the definition of "expenses." Alabama does not define which expenses are considered and does not explain the assessment, while Pennsylvania defines expenses broadly to include estimated costs for transportation, room and meals, clearly explains the assessment, and proposes allowances for fairness and consistency in the assessment. The Department did propose to incorporate a Family Educational Rights and Privacy Act (FERPA)-specific release form as used in the Alabama program. The program is not addressed in [Alabama Admin. Code](#).

Florida: The state offers scholarships for children and spouses of deceased or disabled veterans. ([F.S. § 295.01](#); [Fla. Admin. R. 6A-20.019](#)). Eligibility criteria for the Florida program is largely consistent with Pennsylvania's program except that Florida's program is more expansive, offering the benefit to

spouses of disabled veterans and un-remarried surviving spouses of deceased, MIA, and POW veterans. The Florida program also pays tuition and fees, whereas the Pennsylvania program pays a defined gratuity amount. Again, eligibility criteria and amount for the Pennsylvania educational gratuity is fixed by statute. The Department did take notice of a six-credit-hour or 180-clock-hour enrollment requirement in the in the Florida regulation. The Department has long read the intent of Pennsylvania law as requiring full-time enrollment in an educational institution. Eligibility for part-time enrollment was considered but the Department found that the fixed, statutory amount of the gratuity makes an equitable payment rule between full- and part-time enrollment problematic. The Department chose to follow the long-standing interpretation to require full-time enrollment for the educational gratuity. The proposed full-time enrollment rule fully explains all known and anticipated enrollment situations.

Illinois: Similar to Florida, Illinois law offers more expansive eligibility to spouses of disabled, deceased, MIA, and POW veterans ([330 ILCS 105](#)). The state likewise pays full tuition and fees at state-supported colleges and universities. While reviewing the Illinois regulations ([Ill. Admin. Code tit. 95, Part 101](#)), the Department took notice of an expanded definition of the term “child” helpful in determining eligibility which led to an expanded definition in the Department’s proposed rule.

Louisiana: The state offers education assistance to surviving spouses of deceased veterans as well as children of veterans rated with 90% or more service-connected disability and children of veterans rated with 100% service-connected disability due to unemployability ([La. R.S. 29:288](#)). Louisiana’s program is similar to Illinois in almost all regards. A review of the Louisiana regulations at [LA Admin. Code VII-917](#) shows the same need to clearly define the term “child.” The Louisiana regulation does this by conforming to the Federal rule at [38 CFR 3.57](#) (relating to child). Upon review of the Federal rule, the Department was prompted to further refine the definition of “qualified child” to address adopted and stepchildren.

Maine: The Department reviewed Maine’s Veterans Dependents Educational Benefits program ([37B MRS § 505\(2\)](#)) as well. The program is similar in eligibility and form to the Illinois and Louisiana programs. Robust definitions and eligibility criteria to are found in the statute and there appears to be no relevant regulations to guide program administration in the Maine Code of Rules.

Michigan: The Children of Veterans Tuition Grant provides undergraduate tuition assistance to the child of a veteran who died while on active federal duty or who has been awarded a total and permanent disability rating by the VA ([Mich. Comp. Laws § 390.1341-1346](#)). The grant is administered by the Michigan Department of Treasury. This program is very similar in scope to the Pennsylvania program, providing a fixed amount (currently up to \$2,800 per year) for up to four years of study at an educational institution within the state of Michigan. Michigan state law interestingly does specifically allow for full-or part-time study. The rule regarding length of eligibility at [Mich. Admin. Code R. 390.1907](#) allows students to retain eligibility for the tuition grant until they have either exhausted four academic years of grant assistance or received a total of \$11,200 in grant assistance. The second alternative allows a part-time student to continue study for more than four years, until the maximum grant amount is received. By contrast, the Pennsylvania statute requires, in relevant part, that “No educational gratuity payments may be made for any qualified child for a period longer than four scholastic years....” (51 Pa.C.S. § 8702(c)) This requirement prohibits the Department from extending payments beyond four years to allow part-time students the full benefit of educational gratuity.

New Jersey: Under the War Orphans Tuition Assistance Program, children of service personnel who die while in the military or due to service-connected disabilities, or who are officially listed as MIA by the U.S. Department of Defense may claim \$500 per year for four years of college or equivalent training ([N.J. Rev. Stat. §§ 38:20-1-4](#)). The statute requires a financial need assessment at § 38:20-3, however the regulations at [N.J. Admin. Code §§ 5A:6-6.1-5](#) make no provision for such an assessment and there

is no mention of it in other available program material. The Department found the NJ regulations to be a general restatement of statutory law with little substantive guidance for program administration.

New Mexico: Children between the ages of 16-26 whose veteran parent was killed in action or died as a result of wounds incurred in battle, qualify for a full tuition waiver at any state funded post-secondary school. A \$150 stipend, per semester, will be issued to help with books or fees ([N.M.S.A. §§ 28:14-1-4](#)). By statute, New Mexico's program is intended to be based on need and merit, by nomination. The [application form](#) however is fairly simple and addresses neither need nor merit, and [Title 9 N.M. Admin. Code Ch. 6](#) (relating to veterans) is currently reserved, with no further information. The Department found the regulatory structure for New Mexico's Children of Deceased Veterans Scholarship Program to be deficient.

Virginia: The Military Survivors and Dependents Education Program provides education benefits to spouses and children of military service members killed, missing in action, taken prisoner, or who have been rated by the United States Department of Veterans Affairs as totally and permanently disabled or at least 90% permanently disabled as a result of military service ([Va. Code Ann. § 23.1-608](#)). Robust definitions and eligibility criteria to are found in the statute and there appears to be no relevant regulations to guide program administration in the [Va. Admin. Code](#). The application is unavailable for review outside of a secure electronic portal.

West Virginia: Students who qualify for the War Orphan Education Program are not charged tuition and fees by a WV post-secondary education or training institution. Separate award amounts administered by the Department of Veterans Assistance are to cover costs associated with room, board, books and other living expenses. This amount fluctuates according to the number of applications received each semester. No more than \$1,000 may be awarded to a student in any one semester and no more than \$2,000 may be awarded to a student in any one year. ([WV Code §§ 18-19-1-4](#)). Robust definitions and eligibility criteria to are found in the statute and there appears to be no relevant regulations to guide program administration in the [WV Admin. Code](#). Accordingly, the [application form](#) is fairly simple as well.

Subchapter F. Veterans' Temporary Assistance Program

Veterans' Temporary Assistance (VTA) is a cash assistance benefit program which is common to many other states. Again, there are no substantive proposed changes to the way this program has been administered since 2016. The Department is only proposing to now codify the Program Guidelines for Veterans Temporary Assistance published and in use since 2016. A review of the following states' cash assistance programs has been instructive but did not result in significant changes to the Department's proposed rule.

Arizona: The Military Family Relief Fund (MFRF) ([ARS 41-608.04](#)) provides financial assistance to active-duty service members, veterans, and their families for unforeseen financial hardships caused by the service member's military service. The MFRF statute appears to be robust and thorough enough to preclude the need for regulation. Like VTA, MFRF is designed to bridge the gap for basic living expenses caused by unforeseen circumstances. Financial assistance from the MFRF is determined by an advisory committee, much like the fund committee established in the Department's proposed rule. In Pennsylvania, the Department has determined to delegate VTA approval authority to a program specialist for the sake of consistency and expediency since a need for assistance is presumably urgent. If a VTA application is denied, the applicant may seek reconsideration by the fund committee.

Connecticut: The Soldiers', Sailors' and Marines' Fund (SSMF) is a state fund administered by The American Legion for the purpose of providing temporary financial assistance for veterans with at least 90 days of wartime service, who are disabled, unemployed or for sickness ([CGS §§ 27-138-140](#)). SSMF

provides funding for emergency needs such as clothing, food, medical and surgical aid, and general care and relief. There are no relevant regulations at [Title 29 Conn. Admin. Code](#); the Connecticut statutes appear to be robust and thorough enough to preclude the need for regulation. Connecticut provides an interesting alternative by entrusting stewardship of the fund and program administration to The American Legion. There is no statutory authority for such an arrangement in Pennsylvania; the Department appreciates the authority and ability to administer the Veterans' Trust Fund and VTA budget as a governmental function. The Department's proposed rules provide clear procedure and transparency for administration of that governmental function.

Idaho: Veterans' Emergency Relief Grants are provided to destitute veterans and their families ([Idaho Code § 65-202-2](#)). The statutory purpose and eligibility for Idaho's grant program largely aligns with Pennsylvania's VTA program. The statutory authority is brief and gives authority to develop and administer the program to the state Veterans Affairs Commission. To that end, the commission issued guidance in a policy document, [IDVS-PO-19-01](#). Pennsylvania VTA is made available for the same purposes and to the same population as the defined eligibility classes in Idaho policy. The biggest difference in Idaho's grant program is in their grant stipulations. Recipients may receive one grant in a six-month period, in no case will a grant exceed \$1,500, and the lifetime total of grants awarded to a veteran and dependents shall not exceed \$1,500. By contrast, the Department's proposed rules (and the current rule under the guidelines) allows for a grant of up to \$1,600 in a 12-month period with no lifetime grant caps. As long as a sufficient balance is maintained in the trust fund, it is the Department's intent to make these funds as fully available to veterans and their families as possible, without caps. The statute and proposed regulatory language allow the fund committee to adjust the maximum amount of VTA grants depending on the balance of the trust fund.

Maine: The Veteran's Emergency Financial Assistance Program (VEFAP) was created for Maine veterans who suffer an emergency and do not have sufficient savings or access to other financial assistance to resolve it ([37B MRS § 505](#)). Like Connecticut, the VEFAP is administered under state contract by The American Legion with right of appeal to the Maine Bureau of Veterans' Services. The purpose and eligibility provisions are similar to Pennsylvania VTA except for a unique provision offering up to \$500 for a dental emergency (defined as suffering pain and/or infection). The Department took notice of need based on dental emergency in several state grant programs and considered similarly specifying the same in the proposed VTA rules, however the Department has issued VTA grants for dental emergencies in the past and finds them to be payable under both the current guidelines and proposed rules as stated. The VEFAP regulations at [15 CMR § 215-2-1 et seq.](#) address administration, eligibility, application, disbursement, reconsideration, and misuse. The Department took a closer look at two of these provisions. Under disbursement, Maine has also issued a maximum lifetime allocation per veteran of \$10,000. This lifetime limit is interesting and may be something to pursue in a later rulemaking, but the Department has determined not to pursue a limit at this time. The Department also took notice of the misuse rule in Maine's regulation and has proposed a similar rule regarding fraud in the application that does not exist in the current guidelines: "In no case will temporary assistance be approved for an applicant who is determined by the Bureau to have concealed relevant information or supplied fraudulent information in a current or previous application."

Minnesota: The Subsistence Assistance program provides short-term assistance with shelter payments (rent/mortgage), current utility bills, and health insurance premiums to eligible veterans and their dependents with funds generated by the State Soldiers' Assistance Fund ([MN Stat. §§ 197.03-05](#)). Assistance is income and asset based and is designed to assist veterans for up to six months for those who are unable to work their normal occupation due to a temporary disability, or who are permanently disabled and are waiting to receive federal disability, pension, or other long-term benefits. There are no rules promulgated in the [Minnesota Administrative Rules](#), however the [application form](#) itself is

thorough and contains a detailed description of the need assessment. The chief difference between the Minnesota and Pennsylvania programs is the continuing nature of Minnesota's grant for up to six months. This is, in fact, similar to Pennsylvania's former Veterans' Emergency Assistance Program that the legislature rescinded in favor of the current Veterans' Temporary Assistance program. Because Minnesota's need assessment is aimed at deriving a monthly amount of assistance to be paid over six months, it differs from Pennsylvania's simpler point-in-time assessment, so the Department took little from the review.

Nebraska: Veterans Aid provides temporary emergency funds to veterans, their spouses, and dependents when an emergency occurs disrupting their normal method of living and when other resources are not immediately available. Aid can only be used for food, fuel, shelter, transportation, daycare, wearing apparel, funeral, medical and surgical items ([Neb. Rev. Stat. § 80-403](#)). Nebraska compares income to expenses in consideration of the emergency. If eligible, applicants may receive an amount equal to the need for living expenses, medical bills, or funeral up to the maximum allowed. This is the same as Pennsylvania VTA procedure. Regulations are issued at [443 Neb. Admin. Code, Ch. 1, §§ 001 et seq.](#), however, they chiefly address the appeal process. The Department's proposed rules seek transparency and clarity in all administrative procedures.

North Dakota: The state makes a combination of grants available to veterans and their families through the Veterans Postwar Trust Fund ([N.D.C.C. § 37-14-14](#)). The state's grant programs are split between "hardship grants" which are generally intended to help veterans with medical, dental, optical, hearing, and other expenses, and "impact grants" which are intended to provide assistance with all other unexpected emergency expenses. The statutory purpose of Pennsylvania's VTA program is expansive enough to cover both circumstances. A thorough [body of policy](#) is published to administer the North Dakota programs and the application forms are thorough and transparent. The Department relied on the North Dakota [SFN 54410 \(09-2022\)](#) as an example in crafting an updated VTA application form to conform to the proposed rule.

Oregon: The Veterans' Emergency Financial Assistance Program (OVEFAP) is for veterans and their immediate family (spouse, un-remarried surviving spouse, child, or stepchild) who are in need of emergency financial assistance ([ORS § 408.500](#)). Assistance is granted one time only and average award amounts vary. Emergency financial assistance includes, but is not limited to, emergency or temporary housing and related housing expenses, such as expenses for utilities, insurance, house repairs, mortgage or rent assistance, emergency medical or dental expenses, and emergency transportation expenses. Oregon's eligibility and purpose largely mirror that of Pennsylvania's VTA program. The largest distinction is that Oregon limits recipients to a one-time grant while Pennsylvania applicants are statutorily eligible for one grant every 12 months. All aspects of Oregon's administrative procedure is clearly and thoroughly promulgated at [OAR §§ 274-012-0001 et seq.](#), and provides a good model for the Department's proposed rule which is only organized somewhat differently. Oregon's application form, [VS1024 \(02-2022\)](#), is thorough and transparent as well with respect to the program requirements. The Department used the Oregon form as a model, alongside the North Dakota form, for its updated draft VTA application form.

Vermont: The Office of Veterans Affairs administers the Vermont Veteran Assistance Fund. This fund can be used to provide a one-time payment to Vermont veterans or their families who are in a financial crisis and need help paying for a critical need, such as housing and utilities ([20 VSA § 1601](#)). The amount of assistance provided can be up to \$500. The Vermont Office of Veterans Affairs does not appear to have promulgated regulations in the Vermont Administrative Code, however state law charges the office with developing an application and operating procedures for the fund. The application is not

made publicly available; applicants are directed to call and make application over the phone. So, there was no opportunity to review the application or operating procedures.

Wisconsin: The Health Care Aid and Subsistence Aid Grant programs provide limited financial assistance to veterans in need and who have exhausted all other sources of aid. The grants may be used for specified health care and subsistence needs up to maximum grant limits. Subsistence Aid may be paid to incapacitated veterans on month-by-month basis or for a three-month period; Healthcare Aid is paid on agreement with the provider when a veteran is shown to have liquid assets of \$1,000 or less ([Wis. Stats. § 45.40](#)). Clear regulations are promulgated at [WAR § VA 2.01](#) thoroughly covering the administrative procedure for both programs. As both programs are sufficiently different in purpose and scope than Pennsylvania's VTA, the Department found little to take from the Wisconsin regulations.

(13) Will the regulation affect any other regulations of the promulgating agency or other state agencies? If yes, explain and provide specific citations.

The proposed regulations will not affect any other regulations of the Department of Military and Veterans Affairs or other state agencies.

(14) Describe the communications with and solicitation of input from the public, any advisory council/group, small businesses and groups representing small businesses in the development and drafting of the regulation. List the specific persons and/or groups who were involved. ("Small business" is defined in Section 3 of the Regulatory Review Act, Act 76 of 2012.)

In developing the proposed regulations, the Department formed a 25-member working group composed of departmental employees working in programs, grants, policy, and legal, as well as representation from the Pennsylvania National Guard and Pennsylvania National Guard Family Assistance Program, representation from the Pennsylvania State Association of County Directors of Veterans Affairs, and representation from the following veterans service organizations: Disabled American Veterans, Veterans of Foreign Wars, Keystone Chapter Paralyzed Veterans of America, and the Military Officers Association of America.

In February 2021, the working group began reviewing current authorities governing the state veterans benefit programs. They followed with a review of current regulations at Title 43 Pa. Code Chapter 5, completed a comparative review of benefit programs in other states, and worked together to develop and draft preferred alternatives for the Department's proposed amendments.

An exposure draft of the proposed rules was made available for informal comment to the following stakeholders for a 30-day period beginning November 17, 2022: the County Commissioners Association of Pennsylvania, the Pennsylvania State Association of County Directors of Veterans Affairs, the Assessors' Association of Pennsylvania, the Pennsylvania School Board Association, the Pennsylvania Association of School Business Officials, and the Pennsylvania Association for Municipal Management.

Informal comment was received from the Pennsylvania State Association of County Directors of Veterans Affairs, the County Commissioners Association of Pennsylvania, and the Somerset County Chief Assessor. All comments were fully considered and addressed within the Department. Comments from the County Commissioners Association of Pennsylvania resulted in significant discussion and work toward changes and additions to the draft proposed rules for the Disabled Veterans' Real Estate Tax Exemption Program. The County Commissioners Association gave its overall support to the proposed rules as well as support to a separate agenda of further legislative change in the programs.

Following changes prompted by informal comment, the draft proposed rules were presented to the State Veterans' Commission at a public meeting on January 6, 2023. After review and discussion, the Commission unanimously voted to adopt the draft proposed rules (see, pages 7-8 of [meeting minutes](#)).

On consultation with the Legislative Reference Bureau and Office of General Counsel, considering the extent of the Department's proposed amendments, it was determined that a more appropriate course of action would be to rescind and reserve current Chapter 5 and propose new regulations at Chapter 5a.

(15) Identify the types and number of persons, businesses, small businesses (as defined in Section 3 of the Regulatory Review Act, Act 76 of 2012) and organizations which will be affected by the regulation. How are they affected?

There are approximately 750,000 veterans residing in the Commonwealth of Pennsylvania. The proposed rules affect this population and, in some cases, their families and surviving dependents. The proposed rules are anticipated to have no effect on businesses or small businesses.

There are at present over 19,100 disabled veterans and surviving spouses on the Disabled Veterans' Real Estate Tax Exemption program. Each of these veterans and spouses, by statute, are assessed for continued financial need every five years. So, the proposed adjudication procedures regarding determination of need will affect each of these recipients as well as future applicants to the program. Because the Department proposes to create a simpler and more efficient procedure for determination of need, especially after excluding veterans' benefits from the definition of income as required by Act 27 of June 17, 2024, none of the veterans and spouses currently on the program should be negatively affected on five-year review. In short, the proposed need assessment is more gracious in order to intentionally expand eligibility for the program.

Nothing in the proposed rules is expected to affect the approximately 2,300 veterans currently receiving an Amputee and Paralyzed Veterans' Pension or the 100 veterans currently receiving a Blind Veterans' Pension. Nor are the proposed rules for these two pension programs anticipated to affect future eligibility positively or negatively, aside from creating more transparency, consistency, accuracy, and efficiency in the administrative procedures, since the eligibility requirements are statutory.

On average, there are approximately 250 students receiving Educational Gratuity in any given year. The proposed rules create a somewhat more generous need assessment by including expense allowances relevant especially to students living off-campus. Approximately 50 applicants were denied for lack of need in fiscal year 2023. Because of the recent enactment of Act 27 of June 17, 2024, the Department estimates that 50 applicants per year will be positively affected, increasing the number of beneficiaries to approximately 300.

Because of wide latitude given in statutory eligibility for Veterans' Temporary Assistance, a very high percentage of the 750,000 veterans and their dependents across the commonwealth are nominally eligible for this important benefit program pending a show of need. Historically, however, this program has only served between 300 to 500 veterans and their families per year. Again, the Department has proposed few substantive changes to the current program as published in the Program Guidelines for Veterans' Temporary Assistance (2016) and the recent changes to the need assessment required by Act 27 of June 17, 2024, are not expected to significantly increase the number of eligible beneficiaries. So, it is not expected that the historical numbers of veterans served by temporary assistance will either shrink or grow through the codification of these guidelines.

(16) List the persons, groups or entities, including small businesses, that will be required to comply with the regulation. Approximate the number that will be required to comply.

These proposed regulations promulgate procedures for the administration of state benefit programs. The only outside entities that will be required to comply with the regulation are applicants for benefits among the approximately 750,000 veterans and their families across the commonwealth, as well as the county offices who support these veterans and families through the administrative process.

(17) Identify the financial, economic and social impact of the regulation on individuals, small businesses, businesses and labor communities and other public and private organizations. Evaluate the benefits expected as a result of the regulation.

The proposed regulations have no identified financial, economic, or social impacts other than the moderately expanded access to benefits for individuals explained above.

(18) Explain how the benefits of the regulation outweigh any cost and adverse effects.

The Department has not identified any adverse effects of the proposed regulations. More transparent, consistent, accurate, and efficient rules are to the benefit of both applicants and the Department. To the extent that the proposed regulations may create incalculable effects, the Department has been purposeful in angling potential effects toward the benefit of Pennsylvania veterans and their families.

(19) Provide a specific estimate of the costs and/or savings to the regulated community associated with compliance, including any legal, accounting or consulting procedures which may be required. Explain how the dollar estimates were derived.

The proposed regulations create no anticipated costs or savings to the regulated community associated with compliance. Pennsylvania veterans have access to no-cost representation and support throughout the administrative process from accredited veterans services officers employed at the State, counties, and veterans service organizations.

(20) Provide a specific estimate of the costs and/or savings to the local governments associated with compliance, including any legal, accounting or consulting procedures which may be required. Explain how the dollar estimates were derived.

The proposed rules at Subchapter B, Disabled Veterans' Real Estate Tax Exemption Program, are expected to create an increase in the total number of real estate tax exemptions and thereby have a fiscal impact, in the form of revenue losses, to counties, municipalities, and school districts in this commonwealth. Specifically, Act 27 of 2024's required exclusion of veterans' benefits from income in the need assessment will create presumptive need for many disabled veterans and surviving spouses whose income was over the presumptive need level in the past, as well as for those who never applied because they believed they could not meet the need requirement.

It is impossible to precisely estimate the potential impact of this change because of the many variables in determining eligibility and need for the tax exemption. For example, data on the number of 100% permanently disabled veterans in Pennsylvania is available from the VA, however wartime service is also an eligibility requirement for the tax exemption and wartime service is not distinguished in that data. The Department is only able to assess wartime service individually upon application. Moreover, there is no reliable data on the subset of those 100% permanently disabled wartime veterans who own property and have it titled in the statutorily required manner for a tax exemption. Nor can the Department determine those veterans' or spouses' current financial need outside of an individual application. Beyond all this complexity, tax rates differ by locality and assessed property values are unique to individual owners.

The Department can however offer what it believes to be a reliable estimate of impact based on the number of veterans and spouses who have applied for tax exemption over the last six years, 2017

through 2022 (years for which the Department maintains data) and have been denied for lack of need. Since these veterans and spouses have affirmatively applied for the benefit within the last six years and demonstrated eligibility but failed the need test, the Department can say with high confidence that the changes will directly and positively affect their need and overall eligibility for exemption.

Over this six-year period, according to data retained in the Department's claims management system (AIM), 1,422 veterans and spouses were denied tax exemption for lack of need. A small percentage of these applicants will surely remain over the presumptive need level even with the change, although it is impossible to affix a number to that portion without assessing their current income in an application. Additionally, some of the applicants in the total number denied for lack of need may have been approved at a later date, some may have moved on, and some may have passed away. The Department is unable to easily reconcile those variables with available data. However, an increase of approximately 1,422 real estate tax exemptions across the commonwealth would be a fair estimate.

To arrive at estimated impact (revenue losses), the Department itemized the 1,422 denials by county and multiplied the county total by each county's most recently reported median property tax (five-year estimates), derived from the U.S. Census Bureau's American Community Survey data. This data and the estimated by-county impact is provided in the chart below alongside a final column showing estimated increase in tax exemptions as a percentage of each county's property tax base.

Estimated Revenue Losses by County Based on Proposed Amendments to the Disabled Veterans' Real Estate Tax Exemption Program					
A. County	B. Denied for Lack of Need (2017-2022)	C. Median Real Estate Taxes (2021)	D. Total Taxable Residences (2021)	E. Total Estimated Revenue Losses (Column B x C)	F. As Percent of Taxable Residences (Column B / D)
Adams	10	\$3,340	31,670	\$33,400	0.03
Allegheny	96	\$3,236	359,615	\$310,656	0.03
Armstrong	7	\$2,105	21,848	\$14,735	0.03
Beaver	21	\$2,564	54,476	\$53,844	0.04
Bedford*	5	\$1,236	15,824	\$6,180	0.03
Berks	44	\$3,820	118,330	\$168,080	0.04
Blair	24	\$1,542	38,832	\$37,008	0.06
Bradford*	11	\$1,802	18,248	\$19,822	0.06
Bucks	53	\$5,282	190,258	\$279,946	0.03
Butler	6	\$2,701	63,916	\$16,206	0.01
Cambria	22	\$1,277	43,056	\$28,094	0.05
Cameron*	2	\$1,384	1,567	\$2,768	0.13
Carbon	13	\$2,844	19,616	\$36,972	0.07
Centre	5	\$3,033	37,764	\$15,165	0.01

Chester	62	\$5,735	152,009	\$355,570	0.04
Clarion*	3	\$1,389	11,075	\$4,167	0.03
Clearfield	9	\$1,355	25,112	\$12,195	0.04
Clinton*	8	\$1,855	10,487	\$14,840	0.08
Columbia*	16	\$1,873	18,072	\$29,968	0.09
Crawford	4	\$1,933	25,485	\$7,732	0.02
Cumberland	28	\$2,831	78,350	\$79,268	0.04
Dauphin	32	\$2,784	79,289	\$89,088	0.04
Delaware	99	\$5,690	150,753	\$563,310	0.07
Elk*	1	\$1,499	11,151	\$1,499	0.01
Erie	53	\$2,684	74,697	\$142,252	0.07
Fayette	15	\$1,463	41,839	\$21,945	0.08
Forest*	0	\$1,003	1,772	\$0	0.00
Franklin	23	\$2,522	45,645	\$58,006	0.05
Fulton*	3	\$1,977	4,726	\$5,931	0.06
Greene*	20	\$1,705	10,912	\$34,100	0.18
Huntingdon*	7	\$1,452	12,927	\$10,164	0.05
Indiana	8	\$2,172	23,838	\$17,376	0.03
Jefferson*	5	\$1,382	13,765	\$6,910	0.04
Juniata*	3	\$1,799	6,928	\$5,397	0.04
Lackawanna	29	\$2,673	58,765	\$77,517	0.05
Lancaster	55	\$3,674	145,444	\$202,070	0.04
Lawrence	22	\$2,092	27,084	\$46,024	0.08
Lebanon	23	\$3,045	38,556	\$70,035	0.06
Lehigh	20	\$4,283	90,523	\$85,660	0.02
Luzerne	73	\$2,346	91,558	\$171,258	0.08
Lycoming	18	\$2,474	33,788	\$44,532	0.05
McKean*	7	\$1,457	12,687	\$10,199	0.06
Mercer	13	\$1,829	33,465	\$23,777	0.04
Mifflin*	5	\$1,871	13,926	\$9,355	0.04
Monroe	61	\$4,252	53,707	\$259,372	0.11

Montgomery	79	\$5,273	242,411	\$416,567	0.03
Montour*	1	\$1,988	5,156	\$1,988	0.02
Northampton	27	\$4,265	88,929	\$115,155	0.03
Northumberland	9	\$1,744	28,575	\$15,696	0.03
Perry*	13	\$2,419	15,015	\$31,447	0.09
Philadelphia	49	\$1,808	348,935	\$88,592	0.01
Pike*	15	\$3,292	19,151	\$49,380	0.08
Potter*	6	\$1,649	5,167	\$9,894	0.12
Schuylkill	13	\$1,889	42,939	\$24,557	0.03
Snyder*	5	\$2,263	10,864	\$11,315	0.05
Somerset	12	\$1,337	22,970	\$16,044	0.05
Sullivan*	2	\$1,547	2,275	\$3,094	0.09
Susquehanna*	4	\$2,173	13,181	\$8,692	0.03
Tioga*	5	\$1,911	12,264	\$9,555	0.04
Union*	2	\$2,465	10,415	\$4,930	0.02
Venango*	7	\$1,411	16,172	\$9,877	0.04
Warren*	2	\$1,521	13,293	\$3,042	0.02
Washington	16	\$2,208	70,795	\$35,328	0.02
Wayne*	8	\$2,615	15,325	\$20,920	0.05
Westmoreland	30	\$2,318	120,390	\$69,540	0.02
Wyoming*	7	\$2,554	8,253	\$17,878	0.08
York	66	\$3,613	137,171	\$238,458	0.05
Pennsylvania	1,422	\$3,018	3,657,478	\$4,291,596	0.04

* The U.S. Census Bureau ceased collecting data from many rural counties in 2021, so these median real estate taxes and total taxable residences are taken from the most recently available 2020 American Community Survey data.

Unfortunately, the Department does not currently maintain data down to the municipal and school district levels. It was determined that requesting this data from all 3,060 individual municipalities and school districts across the commonwealth would create an unreasonable burden and would most likely deliver uneven results. These local taxing authorities may be able to reasonably estimate potential impact based on a combination of information provided above and their locally retained data. (The Department also now intends to track municipal and school district data on an updated application form to be issued after promulgation of the final rule.)

See the estimated revenue losses by county with underlying data at Tab C.

No costs or savings to local governments are expected as a result of the other proposed subchapters.

(21) Provide a specific estimate of the costs and/or savings to the state government associated with the implementation of the regulation, including any legal, accounting, or consulting procedures which may be required. Explain how the dollar estimates were derived.

Implementation of the proposed regulations may create an additional cost of up to \$50,000 per year in the Educational Gratuity Program. The Department has aggressively estimated that 50 applicants per year may be positively impacted by required and proposed changes in the need assessment. This number was derived from a review of applicants denied for lack of need in fiscal year 2023. (Historical trends prior to 2023 are now unreliable because increases in the population of disabled veterans driven by the federal PACT Act of 2022 are sharply increasing eligibility for the Educational Gratuity Program.) Students approved for the gratuity may receive up to eight payments of \$500 each, corresponding to eight terms or semesters (four academic years) of gratuity payments. Eligible students generally receive two payments of \$500 per year (spring and fall), totaling \$1,000 per year. Therefore, an estimated 50 applicants per year who may be positively impacted by the changes would increase the line item for this program in the FY 2024-2025 budget and beyond by \$50,000 per year.

No identifiable estimated costs or savings to the state government were identified from proposed changes in the other four programs. In that substantive changes to the regulations are angled to the benefit of Pennsylvania veterans, they are also intended to create efficiencies for the Department. Each of the five benefit programs are already established and well-functioning. Other than the estimated \$50,000 additional cost in the Educational Gratuity Program, the proposed regulations do not require increases to the Department's current resources or budget appropriations, nor will they create savings.

See the departmental Educational Gratuity data used in estimating additional costs at Tab D.

(22) For each of the groups and entities identified in items (19)-(21) above, submit a statement of legal, accounting or consulting procedures and additional reporting, recordkeeping or other paperwork, including copies of forms or reports, which will be required for implementation of the regulation and an explanation of measures which have been taken to minimize these requirements.

The Department expects that no specific legal, accounting, or consulting procedures, or additional reporting, recordkeeping or additional paperwork will be required for implementation of the proposed regulations. Since each of the five programs in proposed Chapter 5a are already established, application forms already exist. The applications are supplied to counties by the Department in electronic format. They currently may be completed and submitted electronically, however many county offices choose to print and submit them in hardcopy format. This is a choice made by counties and applicants. The Department has appropriately updated the program application forms to respond to proposed changes.

Data from the application forms is currently entered by clerks into a departmental case management system. The Department is also working toward a new secure, web-based application system which should further minimize paperwork requirements and create efficiencies for applicants, counties, and the Department. The Department currently enforces no recordkeeping requirements on the counties, nor does it propose to. It is advisable for counties to maintain copies of their veterans' applications, and counties currently do this in local hardcopy or electronic filing formats. The Department's planned web-based application system would make electronic case management functionality available to users at the county offices of veterans affairs as well, minimizing even the need for local recordkeeping.

(22a) Are forms required for implementation of the regulation? Yes.

(22b) If forms are required for implementation of the regulation, attach copies of the forms here. If your agency uses electronic forms, provide links to each form or a detailed description of the

information required to be reported. Failure to attach forms, provide links, or provide a detailed description of the information to be reported will constitute a faulty delivery of the regulation.

See current and draft application forms for each of the five programs at Tab A.

(23) In the table below, provide an estimate of the fiscal savings and costs associated with implementation and compliance for the regulated community, local government, and state government for the current year and five subsequent years.

	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
SAVINGS:						
Regul ated Com munit y	0	0	0	0	0	0
Local Gove rnme nt	0	0	0	0	0	0
State Gove rnme nt	0	0	0	0	0	0
Total Savin gs	0	0	0	0	0	0
COSTS:						
Regul ated Com munit y	0	0	0	0	0	0
Local Gove rnme nt	0	0	0	0	0	0
State Gove rnme nt	0	0	50,000	50,000	50,000	50,000
Total Costs	0	0	50,000	50,000	50,000	50,000
REVENUE LOSSES:						
Regul ated	0	0	0	0	0	0

Community						
Local Government*	4,291,596	4,291,596	4,291,596	4,291,596	4,291,596	4,291,596
State Government	0	0	0	0	0	0
Total Revenue Losses	4,291,596	4,291,596	4,291,596	4,291,596	4,291,596	4,291,596

* The Department is unable to forecast future fiscal year estimated losses beyond this figure due to the incalculable variables of individual property assessments and potential property tax rate changes.

(23a) Provide the past three-year expenditure history for programs affected by the regulation.

Program	FY 2019	FY 2020	FY 2021	FY 2022
Disabled Veterans' Real Estate Tax Exemption*	0	0	0	0
Amputee and Paralyzed Veterans' Pension	\$3,607,800	\$3,673,350	\$3,738,450	\$3,866,800
Blind Veterans' Pension	\$182,100	\$184,350	\$186,900	\$174,000
Education	\$125,000	\$113,202.60	\$127,395.30	\$142,336

al Gratu ity				
Veter ans' Temp orary Assist ance* *	\$336,029	\$467,654	\$601,076	\$686,134

* There are no appropriated expenditures for the Disabled Veterans' Real Estate Tax Exemption Program.

** Veterans' Temporary Assistance expenditures are from the Veterans' Trust Fund vice appropriation.

(24) For any regulation that may have an adverse impact on small businesses (as defined in Section 3 of the Regulatory Review Act, Act 76 of 2012), provide an economic impact statement that includes the following:

- (a) An identification and estimate of the number of small businesses subject to the regulation.**
- (b) The projected reporting, recordkeeping and other administrative costs required for compliance with the proposed regulation, including the type of professional skills necessary for preparation of the report or record.**
- (c) A statement of probable effect on impacted small businesses.**
- (d) A description of any less intrusive or less costly alternative methods of achieving the purpose of the proposed regulation.**

Because of the nature of the proposed regulations, promulgating procedures for the administration of veterans' benefit programs, an adverse impact on small business is not anticipated.

(25) List any special provisions which have been developed to meet the particular needs of affected groups or persons including, but not limited to, minorities, the elderly, small businesses, and farmers.

Special care was taken to meet the needs of elderly and disabled veterans in the proposed rules for each program. Because the elderly and disabled populations may not be as capable of completing and submitting an application electronically or independently, applicants are encouraged to use assistance from accredited veterans services officers in every county. Spouses, guardians, conservators, or attorneys-in-fact are specifically authorized to submit applications for disabled veterans physically or mentally incapable of completing application procedures in the proposed rules as well.

Care was also taken to account for the population of homeless veterans who may be eligible for benefit programs. In particular, allowance is made in the proposed application and payment procedures for homeless applicants with no permanent address. Proposed rules permit county directors of veterans affairs, VA-designated fiduciaries, and other representatives to receive and disburse benefits on behalf of homeless veterans provided they are named and certified by the veteran on the application form.

(26) Include a description of any alternative regulatory provisions which have been considered and rejected and a statement that the least burdensome acceptable alternative has been selected.

Eligibility criteria for the benefit programs, which are of significant interest to many veterans across the commonwealth, are set forth in statute, so there was little need to consider alternatives for eligibility. Likewise, most of the adjudication procedures for determinations of eligibility (determining disability

ratings, active-duty service, wartime service, etc.) are based on Federal VA regulations and determinations. The Department is compelled by 51 Pa.C.S. § 103 (relating to conformity with Federal legislation) to conform to Federal law and regulation in these areas, so there was little need to consider alternatives for much of the proposed adjudication procedures as well. Furthermore, the appeal procedures for all five programs conform to the procedures at 1 Pa. Code Part II (relating to general rules of administrative practice and procedure). Therefore, there was little room for alternative consideration throughout the rulemaking process aside from two specific areas: certain operative definitions in the programs, and determination of need procedures in the Educational Gratuities Program.

In the proposed definitions sections, conforming language was widely used to tie relevant definitions back to the authorizing statutes, Federal law and regulation. Where the Department determined a need to provide or expand on a definition, it was done with the goal of upholding the legislative intent while reasonably construing terminology to the benefit of applicants. For example, the definition of “blindness” in the Disabled Veterans’ Real Estate Tax Exemption Program at proposed section 5a.12 conforms to the statutory definition at 51 Pa.C.S. § 8901, but it also required a more precise alignment with the Federal rating schedule at 38 CFR 4.79. The statutory definition addresses visual acuity, but the Federal schedule also evaluates impairments to visual field and muscle function in the eye as equivalent impairments in the same section. Defining the term in a way that maintains legislative intent while better aligning with underlying Federal regulation allows for objective adjudication and is to the clear benefit of applicants. This was also determined to be the least burdensome acceptable alternative.

The general rule for the Disabled Veterans’ Real Estate Tax Exemption at 51 Pa.C.S. § 8902(a) has also caused county boards and assessors considerable confusion over the years: “Any resident of this Commonwealth shall be exempt from the payment of all real estate taxes levied upon any building, including the land upon which it stands, occupied by that person as a principal dwelling....” The counties have long sought a more precise definition of “principal dwelling” and advice on restrictions consistent with the statutory general rule regarding property size and exemption of multi-purpose residential and commercial property. The Department historically left those decisions to the individual county boards on the advice of their solicitors. However, the Commonwealth Court held in [Vanderhoef v. Office of Susquehanna County Board of Assessment](#), 960 A.2d. 212 (Pa. Cmwlth. 2008) that restrictions on the size of property approved for a tax exemption can only be made by the State Veterans’ Commission as a function of its duty to determine need, not by counties. With this in mind, the Department settled on a provision that would continue to allow the exemption of an entire multi-purpose residential and commercial parcel if pass-through income from the commercial activity is included in the need assessment and need is approved. If the commercial activity is organized under a business entity which does not permit pass-through income to the applicant contributing to the need assessment, the exemption will be restricted to the residential percentage of the property. The proposed rule further notes that farmstead exclusions, if applicable, remain available on the commercial percentage of non-exempted, multi-purpose residential and agricultural property. These proposed provisions, located at § 5a.17(c), were determined to be the most rational and least burdensome acceptable alternatives.

With respect to the proposed rules for determinations of need in the Disabled Veterans’ Real Estate Tax Exemption Program, the Department and Commission chose to maintain as much consistency with the current test as possible, especially because the authority to change the current need assessment is largely preempted by statutory provisions woven through the original rule over the years. The original rule governing determination of need required applicants to show that their monthly household expenses exceeded monthly income. In 2006, the General Assembly inserted a rebuttable presumption of need based on income into this regulatory test. Now, if an applicant has an annual income at or below a predetermined level, need is presumed. If the applicant’s income is above the presumptive need level,

the test reverts to the original income-expense assessment. Consequently, a precise definition of income is critical to fair and objective adjudication in both the presumptive need and full determination of need assessments. The current definition of “income” at 43 Pa. Code § 5.22 has been in place since at least 1991, meaning the General Assembly further relied on this definition in creating the statutory presumption in 2006. The current definition includes an assessment of income from all sources. Most importantly, the recently enacted Act 27 of June 17, 2024 (51 Pa.C.S. Ch. 99), requires the Department to exclude all federal and state veterans’ benefits from the definition of “income” at proposed § 5a.12. And, because veterans’ benefits represent a significant portion of non-reportable income assessed in the determination of need, the Department determined to further narrow the proposed definition to include just an assessment of gross reportable income. This proposed action responds to clear public opinion on the matter and creates a more efficient adjudication process which is to the benefit of both applicants and the Department. Furthermore, no alternatives were offered in informal comment from stakeholders. For these reasons, the proposed definition of “income” was determined to be the least burdensome acceptable alternative.

While determinations of need based on a full income-expense assessment are relatively rare as compared to the presumptive need test, a precise definition of “monthly household expenses” is nonetheless critical to fair and objective adjudication. The Department has long maintained internal guidance on authorized expenses which has developed over time pursuant to strong applicant advocacy, internal policy decisions, and challenges at administrative appeal hearings. The Department believes the current list of authorized expenses at proposed § 5a.15(c)(4) is rational, adequately tested, and prudent for codification as an inclusive or exemplary list. Listing authorized expenses provides transparency and consistency, which is to the benefit of both applicants and adjudicators. For these reasons, and because no alternatives were offered in informal comment, the proposed definition of “monthly household expenses” at § 5a.12 and proposed list at §5a.15(c)(4) were determined to be the least burdensome acceptable alternatives.

With respect to the proposed rules for determinations of need in the Educational Gratuities Program, the Department also chose to maintain as much consistency with the current test as possible. Need for the gratuity is currently determined by comparing an applicant’s cost of attendance to funds available to defray the cost. When the cost of attendance is more than the funds available to defray the cost, need is established. “Cost of attendance” is a term of art in the financial aid community which includes actual expenses billed by the educational institution such as tuition, fees, room, and meals, and estimated non-billable expenses such as off-campus room, meals, books, supplies, transportation, and miscellaneous expenses. The cost of attendance and funds available to defray the cost are reported by the educational institutions to the Department. In the Department’s experience, many educational institutions choose not to estimate certain non-billable expenses, especially for students residing off campus. Therefore, it was critical that the Department attempt to fill these blanks with rational cost-of-attendance expense allowances. The Department could locate no better or more relevant data than Consumer Expenditure Survey figures, as published in IRS standards, to base the proposed allowances on. Nor were any alternatives offered in informal comment from stakeholders. The proposed allowances, as described at section (28) above, are rational and seemingly generous for a student’s standard of living. For these reasons, the proposed allowances were determined to be the least burdensome acceptable alternative.

Finally, with respect to proposed adjudication procedures for the Veterans’ Temporary Assistance Program at proposed § 5a.55, the Department chose to maintain as much consistency with the currently published Program Guidelines for Veterans’ Temporary Assistance (2016) as possible. The Department believes the current Guidelines are rational, adequately tested over the last seven years, and prudent for codification without substantive change. For these reasons, and because no alternatives were offered in

informal comment, the proposed adjudication procedures were determined to be the least burdensome acceptable alternative.

(27) In conducting a regulatory flexibility analysis, explain whether regulatory methods were considered that will minimize any adverse impact on small businesses (as defined in Section 3 of the Regulatory Review Act, Act 76 of 2012), including:

- a) The establishment of less stringent compliance or reporting requirements for small businesses;
- b) The establishment of less stringent schedules or deadlines for compliance or reporting requirements for small businesses;
- c) The consolidation or simplification of compliance or reporting requirements for small businesses;
- d) The establishment of performance standards for small businesses to replace design or operational standards required in the regulation; and
- e) The exemption of small businesses from all or any part of the requirements contained in the regulation.

It is not anticipated that the proposed regulations will have an adverse impact on small business.

(28) If data is the basis for this regulation, please provide a description of the data, explain in detail how the data was obtained, and how it meets the acceptability standard for empirical, replicable and testable data that is supported by documentation, statistics, reports, studies or research. Please submit data or supporting materials with the regulatory package. If the material exceeds 50 pages, please provide it in a searchable electronic format or provide a list of citations and internet links that, where possible, can be accessed in a searchable format in lieu of the actual material. If other data was considered but not used, please explain why that data was determined not to be acceptable.

The proposed regulations rely on data from various state and federal sources. Title 51 Pa.C.S. § 8904(1) requires the Commission to “adjust the annual income level qualifying for the rebuttable presumption of need [for real estate tax exemption] by an amount equal to the change in the Consumer Price Index in the preceding two years.” While current regulations do not explain this process, the Commission has, since 2009, relied on data from the Consumer Price Index for All Urban Consumers (CPI-U) 1982-84=100 (Unadjusted) series (CUUR0000SA0), which is updated monthly and made available by the U.S. Bureau of Labor Statistics at <https://data.bls.gov/cgi-bin/surveymost?bls>. The table is downloaded from open data in .xlsx format and the percent change over the relevant two-year period is determined by standard MS Excel mathematical functions which tally the percent change month-by-month over the two-year period. The two-year percent change is then multiplied by the current presumptive need level to determine the change in dollar amount. A copy of the most recently published Pennsylvania Bulletin notice adjusting the presumptive need level and the underlying CPI-U data is enclosed at Tab B.

The cost-of-living expense allowance as defined at proposed § 5a.12 is based on annual data from the U.S. Bureau of Labor Statistics’ Consumer Expenditure Survey (CES). After exploring the data and its relevance to the proposed rule, the Department determined to refer to the U.S. Internal Revenue Service (IRS) publication of the same CES data in the [IRS Allowable Living Expenses National Standards](#) and [Allowable Living Expenses Transportation Standards](#). Tying the cost-of-living expense allowance to these IRS-published standards allows the Department to use relevant CES data without the need to download and manipulate the data into a unique format. The proposed rule simply conforms the cost-of-living expense allowance to the IRS standards, in relevant part, and requires the Department to

publish the adjusted cost-of-living expense allowance every two years, concurrently with publication of the adjusted presumptive need level. Copies of the current IRS National and Transportation Standards are attached along with a draft notice for adjustment of the cost-of-living expense allowance at Tab B.

The Department also determined to base the Educational Gratuities Program's cost-of-attendance expense allowances on the CES data as published in the IRS Allowable Living Expenses National Standards, Allowable Living Expenses Transportation Standards, and [Allowable Living Expenses Local Standards](#). Again, tying the expense allowances to these IRS-published standards allows the Department to use relevant CES data without the need to download and manipulate the data into a unique format. The proposed rule simply conforms the expense allowances to the IRS standards, in relevant part, and requires the Department to publish the adjusted expense allowances every two years, concurrently with publication of adjustments made in the Disabled Veterans' Real Estate Tax Exemption Program. Copies of the current IRS Allowable Living Expenses Local Standards are attached along with a draft notice for adjustment of the expense allowances at Tab B.

Finally, U.S. Census Bureau data and locally maintained departmental data were used in the rule-making process and at Q(20) above to assess fiscal impact from proposed changes to the need determinations in the Disabled Veterans' Real Estate Tax Exemption Program at proposed Subchapter B and in the Educational Gratuities Program at proposed Subchapter E.

For proposed Subchapter B, open data was downloaded from the U.S. Census Bureau's American Community Survey (ACS) 1 and 5-Year Estimates Detailed Tables of [2020 Mortgage Status by Median Real Estate Taxes Paid \(B25103\)](#) and [2021 Mortgage Status by Real Estate Taxes Paid \(B25102\)](#). A program analyst at the Department downloaded the open data in .xlsx format and combined relevant tables into columns on a single spreadsheet. The program supervisor then queried the Department's claims management system (AIM) for by-county data on all applications denied for lack of need from calendar years 2017 through 2022. The program supervisor downloaded this data in .xlsx format as well and added it as a column alongside the ACS data, allowing standard MS Excel mathematical functions to be applied to the combined ACS and departmental data. Data in columns B and C were multiplied to arrive at products in column E (total estimated revenue loss). Column B was then divided by column D, the number of taxable residences in each county (as derived from table B25102), to determine a quotient representing the estimated revenue loss as a percentage of taxable residences in each county. A copy of the spreadsheet was transferred to the notice of proposed rulemaking and RAF as an image. Copies of the ACS 1 and 5-Year Estimates Detailed Tables of 2020 Mortgage Status by Median Real Estate Taxes Paid (B25103) and 2021 Mortgage Status by Real Estate Taxes Paid (B25102), as well as the by-county report on applications denied for lack of need downloaded from AIM, the Department's local claims management system, are attached at Tab C.

With respect to proposed Subchapter E, departmental data for the Educational Gratuities Program is locally maintained in .xlsx format on MS Excel worksheets. To arrive at an estimate of additional state cost attributable to the proposed cost-of-attendance expense allowances, the program supervisor tallied the number of applicants denied for lack of need in the fall 2023 and spring 2024 semesters (FY 2023). These two figures were averaged to arrive at 50 students denied for need per year. Copies of the MS Excel worksheets for the two semesters, redacted and anonymized for privacy, are attached at Tab D.

(29) Include a schedule for review of the regulation including:

- | | |
|--|------------------|
| A. The length of the public comment period: | 30 days |
| B. The date or dates on which any public meetings or hearings will be held: | None anticipated |

- | | |
|--|----------------|
| C. The expected date of delivery of the final-form regulation: | April 2025 |
| D. The expected effective date of the final-form regulation: | April 2025 |
| E. The expected date by which compliance with the final-form regulation will be required: | April 2025 |
| F. The expected date by which required permits, licenses or other approvals must be obtained: | Not applicable |

(30) Describe the plan developed for evaluating the continuing effectiveness of the regulations after its implementation.

It is the Department's intent to initiate a five-year review cycle beginning on promulgation of the final rule in this regulatory action. The Department's Office of Policy, Planning, and Legislative Affairs will be responsible for facilitating the review process.

The five-year review will consider legislative amendments, precedential case law, non-precedential court rulings, decisions on administrative appeal, legal opinions issued by the Office of Chief Counsel on novel questions of law, commonwealth and departmental policy decisions, and novel fact patterns encountered in the administration of the programs over the five-year review period.

Proposed rulemakings will always be made with the goals of transparency, consistency, accuracy, and efficiency in departmental administrative procedure and with staunch advocacy for Pennsylvania's veterans and their families in mind.

TAB A

Current and Draft Application Forms



DISABLED VETERANS'
REAL ESTATE TAX EXEMPTION PROGRAM
APPLICATION FOR EXEMPTION FROM REAL PROPERTY TAXES

Every blank must have an entry or the application will be returned. No determination can be made until all required information is provided.

Important Facts to Remember when Applying:

- ☐ Type or Print clearly all requested information
- ☐ The affidavit at the end of the application must be processed through your local County Director for Veterans' Affairs
- ☐ New Applications must be Date Stamped by your County Tax Assessor's Office

Documents Required:

- ☐ VA Form 3288 - With highlighted areas only filled out and signed - SEE ATTACHED
- ☐ Copy of Property Deed
- ☐ Military Discharge (DD-214) showing character of discharge and dates of service
- ☐ Marriage Certificate (Surviving Spouse application only)
- ☐ Veteran's Death Certificate (Surviving Spouse application only)

Income Verification Documentation Required (if Applicable):

- ☐ 1040 Federal Income Tax Return (If you are required to file)
- ☐ 1040 Schedules: C (Business); D (Capital Gains); E (Rental Income); F (Farm Income)
- ☐ Current VA Compensation Letter or Bank Statement
- ☐ Combat Related Special Compensation (CRSC) Statement
- ☐ Employment Income (most recent W-2)
- ☐ Social Security Benefit Statement (Form SSA-1099)
- ☐ Interest Income (Form 1099-INT)
- ☐ Dividend Income (Form 1099-DIV)
- ☐ Distribution from Pensions, Annuities, Retirement or Profit Sharing Plans, IRA's, Insurance Contracts, etc. Form 1099-R; 1099-MISC; 1099-C (Cancellation of Debt); W-2G (Gambling Earnings)

Expense Documentation Required

**** If the Claimant's income is greater than \$108,046 ****

** Authority: 51 Pa.C.S. Chapter 89. **

Privacy Act Statement.

Principal Purpose: This application form is the primary source of information to determine eligibility for the Real Property Tax Exemption Program for certain disabled veterans and their unmarried surviving spouses.

Routine Use: The information you provide will be used to review and determine your eligibility for exemption for real property taxes under Article 8, Section 2(c) of the Pennsylvania Constitution, 51 Pa.C.S. Ch. 89 and 43 Pa. Code Ch. 5 Sub-Chapter C. The information may be provided to federal, state, and local agencies, including your local taxing authorities, in connection with review of your application.

Voluntary Disclosure: Responding to this collection of information is voluntary. However, if the information is not furnished, we may not be able to comply with your request.

Instructions for Completing the Application

General Information:

If you are a Veteran, Check the block for “Veteran”.

If you are a Surviving Spouse of a qualified Veteran, check the block “Surviving Spouse”.

If the Veteran was living during the last review period, but is now deceased, the Surviving Spouse must contact their local County Director of Veterans Affairs and complete a new application to transfer the benefit.

Section A: All information in this Section is REQUIRED.

Section B: All information in this Section is REQUIRED.

Section C: Eligibility Criteria: Check all blocks that apply.

Section D: Exemptions and Dependent Data: Members of Your Immediate Family Residing in the Household - List the names of all dependents, their relationship to the Veteran, and their date of birth. Children may be counted as dependents only until they are 18 years old unless they are in school on a full-time basis and under the age of 24, or they are unable to care for themselves.

Section E: Property Information: Check appropriate block(s). Does any portion of the property generate income?

Section F: Income: List gross annual income for the previous tax year. If the applicant is a Veteran with a Spouse, indicate the individual’s income in the appropriate columns. Yearly interest and/or dividend income earned from savings accounts, stocks, bonds, annuities, trust funds or other securities are also required. No adjustments to, or deductions from, income will be authorized in determining applicability of the rebuttable presumption. Attach the required income verification documentation listed in the Required Documents column.

Income defined in 43 Pa Code § 5.22 is as follows: 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.

Section G: Expenditure Documentation - If the applicant’s annual income exceeds \$108,046, this section must be completed. All financial entries on the application require documentation in the form of a copy of a bill, receipt, or invoice for expenses incurred within the tax period being evaluated. Only one recent bill is necessary for those expenses that recur each month, e.g. mortgage. Receipts and bills should be organized by category.

Section H: Affidavit: This section must be Dated, Signed by the Claimant and the County Director of Veterans’ Affairs or Designated County VSO.

VA Form 3288 – Veteran need only complete the highlighted areas. VA Form 3288 must be submitted with the Application for Determination of Financial Need.



pennsylvania

DEPARTMENT OF MILITARY AND VETERANS AFFAIRS

Office of the Deputy Adjutant General for Veterans Affairs
Ft. Indiantown Gap, Annville, PA 17003-5002
800-547-2838

☐ New Application

☐ Review Application

New Applications Require a
Date Stamp by Your **County**
Tax Assessment Office here.

APPLICATION FOR DETERMINATION OF FINANCIAL NEED FOR REAL PROPERTY TAX EXEMPTION

APPLICANT: Are you the ☐ Veteran or ☐ Spouse (All Information in Section A and B is Required)

APPLICANT DATA				V.A. Claim #	
A	Veteran's Last Name		First Name	M/I	Social Security # (Required)
	Property Address				Birth Date: (Mo) (Day) (Year)
Mailing Address				Email Address	
City		State	Zip +4	County	Phone
B	Spouse's Last Name		First Name	M/I	Social Security #
	Current Address You Occupy				Birth Date: (Mo) (Day) (Year)
City		State	Zip +4	County	Phone
C	ELIGIBILITY CRITERIA				
1. Did the Veteran have Active Duty Service in any War or Armed Conflict in which the United States was engaged?					<input type="checkbox"/> YES <input type="checkbox"/> NO
2. As a result of such service is the Veteran rated total or 100% permanently disabled by the U.S. Department of Veterans' Affairs?					<input type="checkbox"/> YES <input type="checkbox"/> NO
3. If deceased, was the Veteran rated total or 100% permanently disabled (service-connected) by the U.S. Department of Veterans' Affairs during his lifetime?					<input type="checkbox"/> YES <input type="checkbox"/> NO
4. As a result of such Military Service is the Veteran blind or paraplegic or has he sustained the loss of two or more limbs?					<input type="checkbox"/> YES <input type="checkbox"/> NO
D	DEPENDENT AND EXEMPTION DATA				
Is the Veteran <input type="checkbox"/> Age 65 or Older <input type="checkbox"/> 100% Disabled <input type="checkbox"/> Blind <input type="checkbox"/> Paraplegic <input type="checkbox"/> Double Amputee					
Is the Spouse <input type="checkbox"/> Age 65 or Older					
List members of your immediate family residing in the household (except the spouse listed in Section B) who are dependents					
NAME		RELATIONSHIP		BIRTHDATE	

E	PROPERTY INFORMATION		
<p>Under Section 8902 of the Military and Veterans Code, 51 Pa. C.S. § 8902 (3) provides that the dwelling must be owned by that person solely, with his or her spouse or as an estate by the entireties.</p>			
<p>1. Is the property titled in the applicant's name solely? OR</p> <p>2. Is the property titled jointly in the Veteran's and spouse's names?</p> <p>3. Is the property occupied as the principal dwelling by the person seeking the exemption?</p> <p>4. Does any portion of the property generate income (if yes please explain below)</p> <div style="border-bottom: 1px solid black; height: 15px; margin-bottom: 5px;"></div> <div style="border-bottom: 1px solid black; height: 15px; margin-bottom: 5px;"></div> <div style="border-bottom: 1px solid black; height: 15px; margin-bottom: 5px;"></div> <div style="border-bottom: 1px solid black; height: 15px; margin-bottom: 5px;"></div>		<div style="display: flex; justify-content: space-between;"> <div><input type="checkbox"/> YES</div> <div><input type="checkbox"/> NO</div> </div> <div style="display: flex; justify-content: space-between;"> <div><input type="checkbox"/> YES</div> <div><input type="checkbox"/> NO</div> </div> <div style="display: flex; justify-content: space-between;"> <div><input type="checkbox"/> YES</div> <div><input type="checkbox"/> NO</div> </div> <div style="display: flex; justify-content: space-between;"> <div><input type="checkbox"/> YES</div> <div><input type="checkbox"/> NO</div> </div>	
<p>5. Do you own any other real estate that you do not occupy?</p> <p>6. If Yes to question 5</p> <p style="margin-left: 20px;">a. Non—Rental Address: _____</p> <p style="margin-left: 20px;">b. Rental Income: provide annual amount of rent in the appropriate block in Section F (1040 Schedule E).</p> <p style="margin-left: 20px;">- Address of rental property (s): _____</p> <div style="border-bottom: 1px solid black; height: 15px; margin-bottom: 5px;"></div> <div style="border-bottom: 1px solid black; height: 15px; margin-bottom: 5px;"></div>		<div style="display: flex; justify-content: space-between;"> <div><input type="checkbox"/> YES</div> <div><input type="checkbox"/> NO</div> </div>	

F	INCOME		
Are you exempt from filing Income Taxes (Form 1040)?		<input type="checkbox"/> YES <input type="checkbox"/> NO	
Do you affirm that your gross annual income is less than \$108,046?		<input type="checkbox"/> YES <input type="checkbox"/> NO	
Source of Information	Required Documents If Applicable	Veteran's Income	Spouse's Income
VA Compensation	VA Compensation Rate		
Social Security	SSA—Form 1099		
Gross Employment Income	Form W2		
Civil Service Annuity	Form 1040 Tax Return		
Retirement/Pension	Form 1099-R		
Blind/Paralyzed Pension			
Rent from Property (Schedule E)	Lease Agreement/Form 1040		
Gifts, Inheritance & Death Benefits			
Yearly Interest (Schedule B)	Form 1099—INT		
Yearly Dividends (Schedule B)	Form 1099—DIV		
Yearly Capital Gains (Schedule D)	Form 1040 Tax Return		
Other Income (1099-MISC, 1099-C, W2G)	Form 1040 Tax Return		
TOTAL INCOME		\$	\$
Supporting documentation for all income is required			

G**EXPENDITURE DOCUMENTATION****IF THE APPLICANTS ANNUAL INCOME ALONE IS \$108,046 OR LESS, DO NOT COMPLETE THIS SECTION****MONTHLY EXPENSES**

1. Mortgage Payment _____

(Indicate below costs included in mortgage payment)

Principal Interest Mortgage Ins. Taxes

2. Real Estate Tax _____

3. Loan Payments _____

4. Car Payment _____

5. Average Monthly Electric Power _____

6. Average Monthly Home Heating Fuel _____

7. Water _____

8. Sewage _____

9. Trash Removal _____

10. Telephone _____

11. Domestic Help _____

12. Educational Costs _____

13. Home Improvement (s) Over \$200 _____

14. Major Purchases Over \$200 (includes car bought
for cash) _____15. Medical Bills for Legal Dependents _____
(Form 1040 Schedule A)16. Car Repairs (over \$100 not covered by
insurance) _____

17. Lot Rental _____

18. Miscellaneous Bills _____

(Auto, Homeowner's, Health & Life Insurance Premiums;

Cable TV, Internet Service and Major Credit

Cards) _____

PLEASE ATTACH SUPPORTING DOCUMENTATION IN THE FORM OF RECEIPTS OR BILLS**H****AFFIDAVIT****READ THIS NOTICE BEFORE SIGNING**

By signing this application, the applicant certifies that the information provided is true and correct to the best of his knowledge, information and belief. The law provides severe penalties including fines and imprisonment for making false statements on official forms such as this Application for Exemption from Real Property Taxes. I understand that this verification is made subject to the penalties of 18 Pa C.S.A. § 4904 pertaining to unsworn falsification to authorities.

THIS AFFIDAVIT MUST BE SIGNED BY THE APPLICANT:_____
Signature of Claimant_____
Date_____
Printed Name of Claimant

Processed By: _____

Signature of County Veterans' Affairs Director or Designated County VSO

Mail completed application to:

Office of Veterans Affairs
 ATTN: Real Estate Tax Exemption
 Bldg 9-26, Fort Indiantown Gap,
 Annville, PA 17003-5002



APPLICATION FOR DISABLED VETERANS' REAL ESTATE TAX EXEMPTION CHECKLIST AND INSTRUCTIONS

Privacy Act Statement

Authority: PA. CONST. Art. VIII, § 2(c); 51 Pa.C.S. Ch. 89; 43 Pa. Code Ch. 5a, Subch. B

Principal Purpose: This application form is the primary source of information to determine eligibility for the Disabled Veterans' Real Estate Tax Exemption program for qualifying disabled veterans and their unmarried surviving spouses.

Routine Use: The information you provide will be used to review and determine your eligibility for exemption from PA real estate taxes under Article 8, Section 2(c) of the Pennsylvania Constitution, 51 Pa.C.S. Ch. 89, and 43 Pa. Code Ch. 5a, Subch. B. The information may be provided to federal, state, and local agencies, including your local taxing authorities, in connection with review of your application.

Voluntary Disclosure: Responding to this collection of information is voluntary. However, if the information is not furnished, we may not be able to comply with your request.

Required Supporting Documents

- ☐ Copy of veteran's most recent VA benefit summary letter or rating code sheet (request from County VSO) or
- ☐ VA Form 3288, Request for and Consent to Release of Information from Individual's Records
- ☐ Copy of veteran's DD-214, Certificate of Release or Discharge from Active Duty, or equivalent
- ☐ Copy of current officially recorded property deed
- ☐ Copy of veteran's death certificate (surviving spouse application only)
- ☐ Copy of marriage certificate (surviving spouse application only)
- ☐ Required income documentation, as applicable (See, Part II.A. of the application for complete list.)
- ☐ Allowable expense documentation, as applicable (See, Part II.B. of the application for complete list).

Instructions

Check the appropriate box at the top of page 1 of the application to indicate whether you are submitting a New application or an application for 5-Year Review. Surviving spouses are required to submit a New application within a reasonable time—not to exceed 90 days except under extraordinary circumstances—after the veteran's death.

Part I. Eligibility (Adjudicated by the county)

Section A. Applicant Information. Check the appropriate box to indicate whether the applicant is the veteran or unmarried surviving spouse. All applications require complete identifying information for the veteran at A.1. If the veteran is or was married, the spouse's complete identifying information is required at A.2.

Section B. Eligibility Requirements. A county approving official in the office of veterans affairs or office of property assessment will review the applicant's answers and supporting documentation for each of the questions at B.1. through B.4. to establish eligibility. Adjudication procedures for each of the questions are codified at 43 Pa. Code § 5a.15(b). If "No" is answered to any of these four questions, the applicant is ineligible for tax exemption.

Section C. Property Information. At C.1., enter the physical address of the property for which tax exemption is requested. Also note the municipality and school district to which the property belongs. Applicants must further declare under penalty of law at C.2. that this property is their principal dwelling, and whether any portion of the property generates income. (If so, the county office of property assessment may require more information from the applicant.) According to state law, property may only be held in one of three ways: solely by the veteran, by the veteran and a spouse jointly, or as an estate



by the entirety. Indicate at C.3. whether the applicant's property is deeded in one of these three manners. (Please check with the county office of property assessment to determine if your county might approve property held in trust or any other manner of ownership.) If "No" is answered to C.2. or C.3., the applicant is ineligible for tax exemption.

Section D. Certification. The applicant must sign and date the application certifying under penalty of law that the eligibility information provided is true and correct to the best of his or her knowledge, information, and belief.

A county approving official must sign the application affirming an applicant's eligibility for the tax exemption. If deemed ineligible, the applicant must be provided a copy of the application marked Ineligible, signed, and dated by the county approving official. Ineligible applicants are directed to procedures for appeal of eligibility on page 3 of the application.

Part II. Need (Adjudicated by the State Veterans' Commission)

Section A. Income. At A.1., the applicant shall declare under penalty of law whether he or she is exempt from filing federal income taxes. If the applicant is required to file income taxes, the veteran's and spouse's (if any) gross reportable annual income –income prior to deductions, credits, losses, or exclusions– is to be entered into the table and totaled at A.2. Applicants must attach their most recently filed IRS Form 1040 with supporting documents as noted in the table. If the applicant's total annual income is at or below the presumptive need level, indicate so and stop at A.3. If the applicant's total annual income is above the presumptive need level, add the veteran and spouse income columns to arrive at the total household income and enter that figure at A.4. Divide the figure by 12 to arrive at the monthly household income and enter that figure at A.5.

The current presumptive need level is <u>\$108,046</u> , effective January 1, 2023. (52 Pa.B. 8292)

Section B. Expenses. If the applicant's total income is above the presumptive income level, a full determination of need is required. Enter expenses for necessities of living tied to the principal dwelling into the table at B.1. Expenses must be of the same year as the income assessed at section A. Divide quarterly expenses by 3 and divide one-time expenses by 12 to arrive at monthly amounts. Attach relevant supporting documents in the form of copies of bills and receipts. Use additional sheets if needed. A cost-of-living expense allowance is included with the documented expenses to account for routine monthly expenditures for food/groceries and transportation. The cost-of-living expense allowance is based on the number of dependents claimed on the IRS Form 1040. Determine the appropriate monthly allowance using the table at B.2.

Section C. Assessment. If the total monthly household expenses at Section B.1. exceed the total monthly household income at Section A.5, financial need for the exemption is established. The State Veterans' Commission retains final authority to determine total income and allowable expenses upon review of all supporting documentation provided together with the definitions and procedures at 43 Pa. Code Ch. 5a, Subch. B. If financial need is determined by the State Veterans' Commission, the applicant will be notified by correspondence and certification will be forwarded to the appropriate county board for the assessment and revision of taxes or other similar board.

Section D. Certification. The applicant must sign and date Part II of the application certifying under penalty of law that the financial information provided is true and correct to the best of his or her knowledge, information, and belief.

Important points to remember when applying:

- Type or clearly print all requested information. This application may be electronically completed and securely submitted through Veterans Services Officers (VSOs) at the applicant's county office of veterans affairs.
- Applicants are required to sign at Part I, Block D (page 1), Part II, Block D (page 3), and a VA Form 3288 if needed.
- New applications must be date-stamped at top by the county office of property assessment, or other similar office.



APPLICATION FOR DISABLED VETERANS' REAL ESTATE TAX EXEMPTION

New applications require a
date stamp by the **County**
Assessment Office here.

Bureau of Veterans Programs, Initiatives, Reintegration & Outreach
Building 9-26, Fort Indiantown Gap, Annville, PA 17003-5002

New Application ☐ 5-Year Review ☐

PART I. ELIGIBILITY (_____ County)

A. Applicant Information. Are you the Veteran ☐ or Unmarried Surviving Spouse ☐ ?

1. **Veteran** (required for all applications)

First Name: _____ MI: _____ Last Name: _____ Suffix: _____

Date of Birth: _____ Social Security No.: _____ VA File No.: _____

Telephone: _____ Cell: _____ E-mail: _____

Mailing Address (Street or P.O. Box, City, State, ZIP Code)

2. **Spouse** (if applicable)

First Name: _____ MI: _____ Last Name: _____ Suffix: _____

Date of Birth: _____ Social Security No.: _____ VA File No.: _____

Telephone: _____ Cell: _____ E-mail: _____

Mailing Address (if different than Veteran)

B. Eligibility Requirements

1. Is the Applicant a resident of the Commonwealth of Pennsylvania?..... Yes ☐ No ☐

2. Did the Veteran receive an Honorable Discharge or General Discharge Under Honorable Conditions or other discharge approved for benefits by the federal VA?..... Yes ☐ No ☐

3. Did the Veteran have active service during any war or armed conflict? (If no wartime service, must show award of expeditionary medal, combat action medal/ribbon, or Army combat badge.)..... Yes ☐ No ☐

4. Is or was the Veteran rated 100% Permanent or Total Disability Individual Unemployability (TDIU) or rated for Blindness (at least 90% visual disability), Paraplegia, or Loss of Two or More Limbs?..... Yes ☐ No ☐

C. Property Information

1. Address (Street, City, State, ZIP Code)

Municipality: _____ School District: _____

2. Is this property the Applicant's principal dwelling?..... Yes ☐ No ☐
(Does any portion of the property generate income? Assessment office may require more information. Yes ☐ No ☐)

3. Is the deed to this property held solely in the Veteran's name or held by the Veteran and spouse jointly or as an estate by the entireties?..... Yes ☐ No ☐

D. Certification. The law provides severe penalties, including fines and imprisonment, for making false statements on official forms such as this application. By signing this form, I certify that the information provided is true and correct to the best of my knowledge, information and belief. I understand this certification is made subject to the penalties of 18 Pa.C.S.A. § 4904, pertaining to unsworn falsification to authorities.

x _____
Signature of Applicant Date

The Applicant's eligibility has been adjudicated for the county board for the assessment and revision of taxes or similar board. The Applicant has been deemed Eligible ☐ Ineligible ☐ in accordance with 51 Pa.C.S. § 8903. If deemed eligible, Part II of the application is hereby forwarded to the State Veterans' Commission for assessment of need.

x _____
Signature and Title of County Approving Official (for the Board) Date

PART II. NEED (State Veterans' Commission)**A. Income**

1. Is the Applicant exempt from filing federal income taxes (IRS Form 1040)?..... Yes ☐ No ☐

2. If the Applicant is required to file income taxes, enter amounts of all gross taxable annual income – income prior to any exemptions, deductions, or losses. (Attach most recently filed IRS Form 1040 with supporting documents as noted.)

Sources of Income	Supporting Documents	Veteran Income	Spouse Income
Salaries, wages, bonuses, tips, commissions	W-2 forms	\$	\$
Distributions from pensions, annuities, retirement or profit-sharing plans, individual retirement accounts, insurance contracts etc.	1099-R	\$	\$
Social Security and Railroad Retirement	SSA-1099/1042S, RRB 1099-R	\$	\$
Interest income, including interest received from government instrumentalities	1040 Schedule B and 1099-INT	\$	\$
Dividends and other distributions	1040 Schedule B and 1099-DIV	\$	\$
Sole proprietorships	1040 Schedule C	\$	\$
Realized capital gains	1040 Schedule D and 1099-DIV	\$	\$
Rental real estate, royalties, partnerships, S corporations, estates, trusts, residual interest in real estate mortgage investment conduits	1040 Schedule E	\$	\$
Farming and agricultural activities	1040 Schedule F	\$	\$
Benefits received under federal and state unemployment insurance laws	1040 Schedule 1 and 1099-G	\$	\$
Miscellaneous income	1040 Schedule 1 and 1099-MISC, 1099-C, W-2G forms etc.	\$	\$
Total Annual Income		\$	\$

3. Is the Applicant's total annual income at or below \$108,046? If yes, stop here..... Yes ☐ No ☐

4. If no, add Veteran and Spouse income columns above to arrive at the total household income.... \$

5. Divide the total household income by 12 to arrive at the monthly household income..... \$

B. Expenses

1. If the Applicant's total income is above the presumptive income level, a full determination of need is required. Enter expenses for necessities of living tied to the principal dwelling. Expenses must be of the same year as the income assessed at section A, above. Divide quarterly expenses by 3 and divide one-time expenses by 12 to arrive at monthly amounts. Attach relevant supporting documents in the form of copies of bills and receipts. Use additional sheets if needed.

Monthly Household Expenses	Amount	Miscellaneous Expenses	Amount
Mortgage loan (with escrow, if included)	\$	Cost-of-Living Allowance (see, B.2.)	\$
Real estate taxes (if not included in escrow)	\$		\$
Loans (second mortgage, home equity, consumer)	\$		\$
Auto loan (one loan for each member with income)	\$		\$
Utilities (highest recent monthly bill for each utility)	\$		\$
Home maintenance (HOA, condo fees, lawncare, etc.)	\$		\$
Necessary home improvements/repairs	\$		\$
Education expenses (not covered by financial aid)	\$		\$
Court-ordered family support	\$		\$
Major purchases (furniture, appliances, etc.)	\$		\$
Health care expenses (not covered by insurance)	\$		\$
Auto repairs (not covered by insurance)	\$		\$
Revolving credit (minimum monthly payments only)	\$		\$
Insurance premiums (medical, dental, auto, life)	\$		\$
Total Monthly Household Expenses (add both columns)			\$

2. A Cost-of-Living Expense Allowance is included with the documented expenses to account for routine monthly expenditures for food/groceries and transportation. The allowance is based on the number of dependents claimed on the Applicant's IRS Form 1040. Determine the appropriate monthly allowance using the table below.

Household Size*	Cost-of-Living Expense Allowance
01	\$1,106 / mo.
02	\$1,731 / mo.
03	\$1,931 / mo.
04	\$2,221 / mo.
05	\$2,565 / mo.
06	\$2,909 / mo.
07	\$3,253 / mo.
08	\$3,597 / mo.
* Add \$344 to the allowance for each additional person beyond 8.	
** Add \$321 for second family car (maximum of two cars allowed).	

C. Assessment

If the total monthly household expenses at Section B.1. exceed the total monthly household income at Section A.5, financial need for the exemption is established. The State Veterans' Commission retains final authority to determine total income and allowable expenses upon review of all supporting documentation provided together with the definitions and procedures at 43 Pa. Code Ch. 5a, Subch. B.

If financial need is determined by the State Veterans' Commission, the Applicant will be notified by correspondence and certification will be forwarded to the appropriate county board for the assessment and revision of taxes or other similar board responsible for administering the tax exemption.

D. Certification. The law provides severe penalties, including fines and imprisonment, for making false statements on official forms such as this application. By signing this form, I certify that the information provided is true and correct to the best of my knowledge, information and belief. I understand this certification is made subject to the penalties of 18 Pa.C.S.A. § 4904, pertaining to unsworn falsification to authorities.

X

Signature of Applicant

Date

Applicants may be required to complete and submit VA Form 3288, Request for and Consent to Release of Information from Individual's Records, with this application in accordance with 43 Pa. Code § 5a.14(d).

Fully developed applications may be sent to the State Veterans' Commission by county offices of veterans affairs through secure electronic means. Applicants should use the following address to mail paper applications and supporting documents:

PA Department of Military and Veterans Affairs
Attention: OVA-PIRO-RETX
Building 9-26, Fort Indiantown Gap
Annville, PA 17003-5002

or fax to the attention of PIRO-RETX at **(717) 861-9084**. For your own security, please do not e-mail completed applications.

RECONSIDERATION AND APPEAL PROCEDURES

Appeal of Eligibility (Part I of the Application)

An applicant may appeal a determination on eligibility by submitting an appeal in accordance with the county board for the assessment and revision of taxes' rules and regulations, paying special attention to deadlines, fees, forms, burden of proof, and appearance. Boards issue the final administrative decision on matters of eligibility and administration of the exemption.

Higher-Level Review and Appeal of Need (Part II of the Application)

Higher-level review. An applicant may ask the State Veterans' Commission to review a determination of need within 30 days after the notification of determination by submitting a written request, together with a statement of reasons and supplemental information to the address noted above. After a determination is made on review, notification shall be sent to the applicant as specified in 43 Pa. Code § 5a.15(d) (relating to certification of need).

Appeal. An applicant aggrieved by a determination of the Commission may appeal to the Adjutant General within 30 days after notification of the Commission's action on reconsideration. Appeals shall be submitted in writing to the address noted above, stating the reasons for the appeal and describe the relief requested.



APPLICATION FOR AMPUTEE and PARALYZED VETERANS' PENSION

Privacy Act Statement: The information requested on this form includes the applicant's Social Security Number. This information is solicited under 51 Pa.C.S. 7702. It will be used for routine uses within the Department of Military and Veterans Affairs and may also be disclosed to other state, federal, or local agencies as required to process the application. Disclosure is voluntary but if the information is not provided we may not be able to process your application.

Eligibility Requirements:

1. Applicant must have suffered an injury or incurred a disease resulting in the loss or loss of use of two or more extremities (arms/hands or legs/feet) as a result of his or her performance of duties connected with their military service with a VA Rating of 40% or more for each extremity.
2. Applicant must have been discharged from the armed forces of the United States under honorable conditions.
3. Applicant must have been a legal resident of Pennsylvania at time of entry into the armed forces of the United States.

NOTICE: At death of Veteran, Pension does not pass on to Spouse.

Documentation required: INCOMPLETE APPLICATIONS WILL BE RETURNED

- DD-214
- VA Form 3288
- Rating decision or code sheet

PRINT CLEARLY OR TYPE ALL INFORMATION

1. NAME (Last, First, Middle or Initial)	2. DATE COMPLETED
	3. TELEPHONE #
4. CURRENT MAILING ADDRESS (No. & Street, City, State & Zip Code)	5. COUNTY
6. VETERANS ADMINISTRATION CLAIM #	7. SERVICE OR SERIAL NUMBER
8. SOCIAL SECURITY NUMBER	9. BRANCH OF SERVICE
10. DATES OF MILITARY SERVICE	
11. DATE APPLICANT WAS INJURED OR INCURRED DISEASE RESULTING IN LOSS OF, OR LOSS OF USE OF, TWO OR MORE EXTREMITIES	

The undersigned applicant hereby certifies, under penalty of law, that the foregoing information is true and correct to the best of his/her knowledge and belief. The applicant understands that providing false information is a crime punishable under the Pennsylvania Crime Code (18 Pa. C.S. 4904).

NAME OF PERSON HOLDING POWER OF ATTORNEY OR LEGAL GUARDIAN (if applicable)	SIGNATURE OF APPLICANT
	SIGNATURE OF WITNESS



Bureau of Veterans Programs, Initiatives, Reintegration & Outreach
Building 9-26, Fort Indiantown Gap, Annville, PA 17003-5002

APPLICATION FOR AMPUTEE AND PARALYZED VETERANS' PENSION

Date received by DMVA

Privacy Act Statement: Personal identifiable information, including the applicant's social security number, is requested on this form. This information is solicited under 51 Pa.C.S. § 7702. It will be used for routine uses within the Department of Military and Veterans Affairs and may also be disclosed to other federal, state, or local agencies as required to process the application. Disclosure is voluntary but if the information is not provided, we may not be able to process the application.

Eligibility Requirements:

- Veteran was a resident of Pennsylvania at time of entry into the armed forces of the United States;
- Veteran was discharged from the armed forces of the United States under honorable conditions; and,
- Veteran suffered the service-connected loss or permanent and severe or complete paralysis of two or more limbs as confirmed by a U.S. Department of Veterans Affairs disability compensation rating of 40% or higher in each limb.

1. Applicant Information (Attach copy of valid photo identification such as driver's license.)

First Name: _____ MI: _____ Last Name: _____ Suffix: _____

Date of Birth: _____ Social Security No.: _____ VA File No.: _____

Telephone: _____ Cell: _____ E-mail: _____

Mailing Address (Street or PO Box, City, State, and ZIP) _____ PA County _____

Homeless? Yes ☐ No ☐ If yes, who can receive payment? _____

2. Service Information (Attach copy of DD-214 or equivalent discharge document.)

Branch of Service: _____ Other: _____

Dates of Service: From _____ To _____ Service/Serial No.: _____

Home of Record at Entry into Service (City and State): _____

3. Disability Information (Attach copy of VA rating code sheet or completed VA Form 3288.)

Summary of Service-Connected Disabilities Creating Eligibility:

4. Certification. The law provides severe penalties, including fines and imprisonment, for making false statements on official forms such as this application. By signing this form, I certify that the information provided is true and correct to the best of my knowledge, information and belief. I understand this certification is made subject to the penalties of 18 Pa.C.S.A. § 4904, pertaining to unsworn falsification to authorities.

X

Signature of Applicant _____ Date _____

If the application is signed by a person holding power of attorney for the Veteran, please note so and attach a copy of the document.

Applications may be forwarded to DMVA by county offices of veterans affairs through secure electronic means. Applicants who wish to mail or fax paper applications and supporting documents should use the following address: **PA Department of Military and Veterans Affairs, Attn: OVA-PIRO (APVP), Building 9-26, Fort Indiantown Gap, Annville, PA 17003-5002** or fax to attention of PIRO-APVP at **(717) 861-9084**. For your own security, please do not e-mail completed applications.

HIGHER-LEVEL REVIEW AND APPEAL PROCEDURES

Higher-level review. An applicant may ask the Bureau to review a determination within 30 days after notification by submitting a written request to the address noted above with a statement of reasons and supplemental information, if any. After a determination is made on review, notification will be sent to the applicant as specified in 43 Pa. Code § 5a.25(c).

Appeal. An applicant aggrieved by a determination of the Bureau may appeal to the Adjutant General within 30 days after notification of the Bureau's action on review. Appeals shall be in writing, state the reasons, and describe the relief requested.



APPLICATION FOR BLIND VETERANS' PENSION

Privacy Act Statement: The information requested on this form includes the applicant's Social Security Number. This information is solicited under 51 Pa.C.S. 7702. It will be used for routine uses within the Department of Military Affairs and may also be disclosed to other state, federal, or local agencies as required to process the application. Disclosure is voluntary, but if the information is not provided, we may not be able to process your application.

COPY OF CERTIFICATE OF RELEASE OR DISCHARGE FROM ACTIVE DUTY (DD-214) MUST ACCOMPANY APPLICATION

NOTICE – PENSION DOES NOT PASS TO SPOUSE ON DEATH OF VETERAN

Eligibility Requirements:

1. Applicant must have suffered an injury or incurred a disease in the performance of military duty which resulted in loss of vision, so that the visual acuity with best correcting lens is 3/60 or 10/200, or equivalent, or less normal vision in the better eye. Less normal vision than 3/60 or 10/200, or equivalent, includes circumstances where the widest diameter of the visual field of the better eye has contracted to such an extent that it subtends an angular distance of not greater than 20°.
2. Applicant must have been discharged from the armed forces of the United States under honorable conditions.
3. Applicant must have been a legal resident of Pennsylvania at the time of entry into the armed forces of the United States.

PRINT CLEARLY OR TYPE ALL INFORMATION

1. NAME (Last, First, Middle or Initial)		2. DATE COMPLETED
		3. PHONE #
4. ADDRESS OF RESIDENCE YOU NOW OCCUPY (No. & Street, City, State & Zip Code)		5. COUNTY
6. DEPARTMENT OF VETERANS AFFAIRS (VA) CLAIM #		7. SERVICE OR SERIAL NUMBER
8. SOCIAL SECURITY NUMBER	9. DATES OF MILITARY SERVICE	
10. NAME OF PERSON AUTHORIZED POWER OF ATTORNEY OR LEGAL GUARDIAN		

The undersigned applicant hereby certifies, under penalty of law, that the foregoing information is true and correct to the best of his/her knowledge and belief. The applicant understands that providing false information is a crime punishable under the Pennsylvania Crime Code (18 Pa. C.S. 4904).

SIGNATURE OF APPLICANT	SIGNATURE OF WITNESS
------------------------	----------------------

Send completed application to:
Department of Military and Veterans Affairs
Attn: PIRO-BVP
Bldg. 9-26, Fort Indiantown Gap
Annville, PA 17003-5002
or
Fax (717) 861-9084



Bureau of Veterans Programs, Initiatives, Reintegration & Outreach
Building 9-26, Fort Indiantown Gap, Annville, PA 17003-5002

APPLICATION FOR BLIND VETERANS' PENSION

Date received by DMVA

Privacy Act Statement: Personal identifiable information, including the applicant's social security number, is requested on this form. This information is solicited under 51 Pa.C.S. § 7701. It will be used for routine uses within the Department of Military and Veterans Affairs and may also be disclosed to other federal, state, or local agencies as required to process the application. Disclosure is voluntary but if the information is not provided, we may not be able to process the application.

Eligibility Requirements:

- Veteran was a resident of Pennsylvania at time of entry into the armed forces of the United States;
- Veteran was discharged from the armed forces of the United States under honorable conditions; and,
- Veteran suffered a service-connected visual impairment or combined visual impairments coded under diagnostic codes 6000-6091 and rated 90-100% permanently disabling by the U.S. Department of Veterans Affairs.

1. Applicant Information (Attach copy of valid photo identification such as driver's license.)

First Name: _____ MI: _____ Last Name: _____ Suffix: _____

Date of Birth: _____ Social Security No.: _____ VA File No.: _____

Telephone: _____ Cell: _____ E-mail: _____

Mailing Address (Street or P.O. Box, City, State, and ZIP) _____ PA County _____

Homeless? Yes ☐ No ☐ If yes, who can receive payment? _____

2. Service Information (Attach copy of DD-214 or equivalent discharge document.)

Branch of Service: _____ Other: _____

Dates of Service: From _____ To _____ Service/Serial No.: _____

Home of Record at Entry into Service (City and State): _____

3. Disability Information (Attach copy of VA rating code sheet or completed VA Form 3288.)

Summary of Service-Connected Disabilities Creating Eligibility:

4. Certification. The law provides severe penalties, including fines and imprisonment, for making false statements on official forms such as this application. By signing this form, I certify that the information provided is true and correct to the best of my knowledge, information and belief. I understand this certification is made subject to the penalties of 18 Pa.C.S.A. § 4904, pertaining to unsworn falsification to authorities.

X

Signature of Applicant _____ Date _____

If the application is signed by a person holding power of attorney for the Veteran, please note so and attach a copy of the document.

Applications may be forwarded to DMVA by county offices of veterans affairs through secure electronic means. Applicants who wish to mail or fax paper applications and supporting documents should use the following address: **PA Department of Military and Veterans Affairs, Attn: OVA-PIRO (BVP), Building 9-26, Fort Indiantown Gap, Annville, PA 17003-5002** or fax to attention of PIRO-BVP at **(717) 861-9084**. For your own security, please do not e-mail completed applications.

HIGHER-LEVEL REVIEW AND APPEAL PROCEDURES

Higher-level review. An applicant may ask the Bureau to review a determination within 30 days after notification by submitting a written request to the address noted above with a statement of reasons and supplemental information, if any. After a determination is made on review, notification will be sent to the applicant as specified in 43 Pa. Code § 5a.35(c).

Appeal. An applicant aggrieved by a determination of the Bureau may appeal to the Adjutant General within 30 days after notification of the Bureau's action on review. Appeals shall be in writing, state the reasons, and describe the relief requested.

Educational Gratuity

Purpose:

Educational Gratuity provides financial assistance (up to \$500 per semester/term) to children of honorably discharged veterans who have wartime service-connected disabilities or who died in service during a period of war or armed conflict.

Eligibility Requirements:Veteran's Criteria:

1. Killed in action or died in service as a result of wounds incurred in service during a period of war or armed conflict or as result of hostile fire or terrorist attack during peacetime, as determined by the Department.
2. Honorably discharged and have a 100% service-connected disability or died as a result of wounds incurred during a period of war or armed conflict or as a result of hostile fire or terrorist attack during peacetime, as determined by the Department.

Child's Criteria:

1. Between the ages of 16 and 23.
 2. The child of an eligible disabled or deceased veteran.
 3. A resident of this Commonwealth for five (5) years immediately preceding the date the application was filed.
 4. Attending an approved educational institution in Pennsylvania.
 5. Demonstrates a financial need for the gratuity.
-

Required Documentation:

1. Copy of state issued birth certificate for applicant.
 2. Proof of Identification (driver's license, voter registration, Military ID card, etc.).
 3. DD Form 214 (Certificate of Release or Discharge from Active Duty) – Needed to verify wartime service.
 4. Form MA-VA 3288 E (pre-filled release of information form) and/or VA Code Sheet.
-

Payments:

Payments will not exceed \$500 per term or semester per qualified child. Payments are paid directly to the approved educational institution upon proof of matriculation of the applicant and may not be made for longer than four (4) scholastic years.

Instructions:

Application must be fully completed. Every blank must have an entry or the application will be returned. A determination cannot be made until all required information is provided.

Privacy Act Statement:

The information requested on this form includes the applicant's Social Security Number. This information is solicited under 51 Pa. C.S. 8703. It will be used for routine uses within the Department of Military and Veterans Affairs and may also be disclosed to other state, federal or local agencies as required to process the application. Disclosure is voluntary but if the information is not provided we may not be able to process your application.

Legislation:

Statute: 51 Pa.C.S. Ch 87, Procedures: 43 Pa. Code § 5.11

Educational Gratuities Application

SECTION I – APPLICANT INFORMATION

1. Name of Applicant (Last) (First) (MI)
2. Home Address (Street)
- (City) (State) (Zip Code) (County)
3. Date of Birth mm/dd/yyyy 4. Social Security No.
5. Day Phone - Evening Phone -
6. Was the applicant a resident of the Commonwealth of Pennsylvania five years prior to the application date? Yes ☐ No ☐

SECTION II – VETERAN FAMILY INFORMATION

1. Name of Veteran Parent (Last) (First) (MI)
2. VA Claim No. 3. Veteran's Social Security No.
4. Status of veteran parent (Check one): ☐ 100% service-connected disabled ☐ Deceased
5. Is the death or 100% disability a result of war, armed conflict, or a result of peacetime hostile fire or terrorist attack? ☐ Yes ☐ No
6. Date entered service mm/dd/yyyy 7. Date discharged mm/dd/yyyy
8. Name of veteran's spouse (Last) (First) (MI)

SECTION III – SCHOOL INFORMATION

1. Complete name of educational institution
2. Address of educational institution (Street)
- (City) (State) (Zip)
3. Date of entry mm/dd/yyyy 4. Tentative graduation date mm/dd/yyyy
5. If course is less than a year, provide number of months for completion
6. I will be living (check one): ☐ At Home ☐ On Campus

SECTION IV—REQUIRED DOCUMENTATION

Please attach the following verification to your application:

1. Copy of state issued birth certificate for applicant.
2. Proof of Identification (driver's license, voter registration, Military ID card, etc.).
3. DD Form 214 (Certificate of Release or Discharge from Active Duty) – Needed to verify wartime service.
4. Signed copy of Form MA-VA 3288 E and/or VA Code Sheet.

SECTION V—RELEASE OF INFORMATION

I hereby authorize educational or training institution; U.S. Dept. of Veterans Affairs or Pennsylvania Higher Educational Assistance Agency to release to the Office of the Deputy Adjutant General, Veterans Affairs all requested information pertaining to expenses incurred or benefits to which I may be entitled. It is understood that the information provided will be considered confidential and used only for determining eligibility for Educational Gratuity.

(Signature of Applicant)

(Date of Authorization)

SECTION VI – AFFIDAVIT**READ THIS NOTICE BEFORE SIGNING**

By signing this application, the applicant certifies that the information provided is true and correct to the best of his knowledge, information and belief. The law provides severe penalties including fines and imprisonment for making false statements on official forms such as this Application for the Educational Gratuity Program. I understand that this verification is made subject to the penalties of 18 Pa C.S.A. § 4904 pertaining to unsworn falsification to authorities.

THIS AFFIDAVIT MUST BE SIGNED BY THE APPLICANT:

Signature of Claimant: _____ Date: _____

Printed Name of Claimant: _____

Processed By: _____
Signature of County Veterans' Affairs Director or Designated VSO

**APPLICATION FOR
EDUCATIONAL GRATUITY**

Date received by DMVA

Privacy Act Statement: Personal identifiable information, including social security numbers, is requested on this form. This information is solicited under 51 Pa.C.S. § 8701. It will be used for routine uses within the Department of Military and Veterans Affairs and may also be disclosed to other state, federal, or local agencies as required to process the application. Disclosure is voluntary but if the information is not provided, we may not be able to process the application.

Eligibility Requirements:

- The Veteran was discharged from the armed forces of the United States under honorable conditions; was awarded a permanent 100% disability compensation rating by the U.S. Department of Veterans Affairs; or died as a result of wounds incurred during a period of war, armed conflict, terrorist attack, or peacetime hostile fire.
- The Veteran's child is between the ages of 16 and 23; was a resident of the Commonwealth for five (5) years immediately preceding date of application; is attending an approved educational institution in Pennsylvania; and demonstrates financial need.

1. Veteran Information (Attach copy of DD-214 and VA rating code sheet or completed VA Form 3288.)

First Name: _____ MI: _____ Last Name: _____ Suffix: _____
Social Security No.: _____ VA File No.: _____ 100% Disabled ☐ or Deceased/KIA ☐
Telephone: _____ Cell: _____ E-mail: _____
Mailing Address (Street or P.O. Box, City, State, ZIP Code): _____

2. Spouse/Surviving Spouse Information

First Name: _____ MI: _____ Last Name: _____ Suffix: _____
Telephone: _____ Cell: _____ E-mail: _____
Mailing Address (if different than veteran): _____

Is Veteran and/or surviving spouse homeless or in need of housing assistance? Yes ☐ No ☐

3. Child/Student Information (Attach copy of state-issued birth certificate and valid photo identification.)

First Name: _____ MI: _____ Last Name: _____ Suffix: _____
Social Security No.: _____ Date of Birth: _____ Current Age: _____
Telephone: _____ Cell: _____ E-mail: _____
Resident of PA for last five years? Yes ☐ No ☐ PA County: _____
Child is or will be living: At Home ☐ On Campus ☐ or Off Campus ☐ (Attach proof of rent if living off campus.)
Off-Campus Address, if applicable (Street, City, State, and ZIP Code): _____

4. School Information

Name of Educational Institution: _____
Address: _____
Date of Entry: _____ Tentative Completion/Graduation Date: _____
If program or course of instruction is less than one year, provide number of months for completion: _____

Need information on the student's cost of attendance and financial aid will be supplied by the educational institution.

If attending another school concurrently, please identify the second school to split the gratuity, if desired.

Name of Educational Institution: _____

Address: _____

Date of Entry: _____ Tentative Completion/Graduation Date: _____

If program or course of instruction is less than one year, provide number of months for completion: _____

5. Certification. The law provides severe penalties, including fines and imprisonment, for making false statements on official forms such as this form. By signing this application, we certify that the information provided is true and correct to the best of our knowledge, information and belief. We understand this certification is made subject to the penalties of 18 Pa.C.S.A. § 4904, pertaining to unsworn falsification to authorities.

X

Signature of Veteran or Surviving Spouse, as appropriate _____ Date _____

X

Signature of Applicant (Child/Student) _____ Date _____

Applicants are required to sign an Authorization for Release of Information as well.

Applications may be forwarded to DMVA by county offices of veterans affairs through secure electronic means. Applicants who wish to mail or fax paper applications and supporting documents should use the following address: **PA Department of Military and Veterans Affairs, Attn: OVA-PIRO-EG, Building 9-26, Fort Indiantown Gap, Annville, PA 17003-5002** or fax to the attention of EG at **(717) 861-9084**. For your own security, please do not e-mail completed applications.

HIGHER-LEVEL REVIEW AND APPEAL PROCEDURES

Higher-level review. An applicant may ask the Bureau to review a determination within 30 days after the notification of determination by submitting a written request with a statement of reasons and supplemental information, if any. After a determination is made on review, notification will be sent to the applicant as specified in 43 Pa. Code § 5a.45(d).

Appeal. An applicant aggrieved by a determination of the Bureau may appeal to the Adjutant General within 30 days after notification of the Bureau's action on review. Appeals shall be in writing, state the reasons, and describe the relief requested.

(Applicants may use this space to provide any additional, relevant information.)

Individual Grant Application for Veterans' Temporary Assistance (VTA)

Eligibility Criteria

- Applicant must have served in the Armed Forces of the United States, including the reserve components and the National Guard, or woman's organization officially connected therewith, who was discharged Under Honorable Conditions from Active Military Service (other than active duty for training); OR was Killed In Action; OR suffered a service-connected disability.
- Applicant must demonstrate an immediate need for financial assistance in order to provide himself/herself and his/her family with the necessities of living.
 - Applicant must be a current resident of Pennsylvania.
 - Upon the death of a veteran, his or her unmarried surviving spouse is eligible provided the Veteran would have qualified for assistance prior to her/his death.

Documentation

Please include all required documentation and appropriate supporting documentation that supports your claim.
Failure to do so will result in delayed processing of the application.

Required Documents

- ☐ DD-214 showing "Honorable" or "Under Honorable Conditions"
OR
- ☐ DD-256 for Reservists, "Honorable" or "Under Honorable Conditions"
OR
- ☐ NGB-22 for National Guard, "Honorable" or "Under Honorable Conditions," must be for full first contractual period of enlistment (six years)
OR
- ☐ DD-1300 Report of Casualty
AND
- ☐ Proof of PA residency; e.g. PA Driver's License; State issued ID card; or three utility bills in the claimant's name at a PA residence
- ☐ Copies of statements for all income from all sources, earnings statements, pay stubs, etc.
- ☐ Most current and complete bank statements for all checking and savings accounts, partial statements or summaries will not be accepted.

Supporting Documents

(if applicable)

- ☐ Line of Duty Statement (LOD) for National Guard and reserve members
- ☐ Notice of Event (NOE) for Coast Guard Reservists
- ☐ Copy of marriage license, if applicable
- ☐ Proof of VA Service Connected rating, if applicable
- ☐ Copy of death certificate for widow/widower
- ☐ Copy of funeral bill for spouse or qualified dependent
- ☐ Copy of estimate or invoice for essential repairs, if applicable
- ☐ Letter from former employer stating the duration and reason for termination or lay off
- ☐ A copy of the Labor Relations "Notice of Financial Determination" for Unemployment Compensation
- ☐ Pictures to show damage from catastrophic events
- ☐ Statement from doctor if there is a temporary inability to work for health reasons
- ☐ Other supporting documents

THE APPLICANT IS REQUESTED TO DISCLOSE HIS OR HER SOCIAL SECURITY NUMBER TO ASSIST IN PROCESSING THE APPLICATION AND OBTAINING RECORDS NECESSARY TO VERIFY THE INFORMATION PROVIDED. DISCLOSURE OF THE SOCIAL SECURITY NUMBER IS VOLUNTARY. HOWEVER, FAILURE TO DISCLOSE MAY RESULT IN DELAYS OR DIFFICULTIES IN PROCESSING THE APPLICATION.

Name

FOR USE BY AN ACCREDITED VETERAN SERVICES ORGANIZATION
REPRESENTATIVE ONLY

SECTION I - **CERTIFICATION**

- Factors considered when determining whether a grant will be awarded include:
- To what extent are other assets, funds, and resources available? (All sources of income should be included in the application.)
- Total household income for all adults in the home regardless of their relationship to the claimant should be included for evaluation.
- Are the applicant's expenses for necessities of living reasonable and in minimal amounts?
- Is the need for assistance caused by circumstances beyond the control of the applicant or is it related to chronic or repeated financial circumstances?
- Is the need caused by or related in any way to misconduct, gambling losses, credit card bills that have accumulated over time, or other similar circumstances?
- How many people are dependent upon the applicant for the necessities of living, including children, spouse, domestic partner, or any others?
- What is the recommendation of the accredited veteran service organization representative? Is the assistance essential to provide the necessities of living without undue hardship?
- Will the assistance be used to relieve an inconvenience or to purchase a want or desire beyond the necessities of living?
- Is there a reasonable expectation that the applicant will be able to responsibly manage the assistance and will use it towards the necessities of living for the applicant and the dependents?

Please attach a summary assessment of the applicant's situation addressing the needs and resources of the applicant in Section VII.

THIS APPLICATION MUST BE COMPLETED BY AN ACCREDITED VETERAN SERVICE
ORGANIZATION REPRESENTATIVE ONLY

Name of Submitting Official: _____

Name of Organization: _____

Phone: _____ E-Mail: _____

Name of Applicant: _____

Signature of the Submitting Official _____ Date: _____

SECTION II - VETERAN'S PERSONAL INFORMATION Date: _____

Last Name: _____ First Name: _____ MI: _____

Social Security Number: _____ DOB (MM/DD/YYYY): _____

Date of Death (MM/DD/YYYY): _____
(if applicable)

Mailing Address: _____

City: _____ Zip (+4): _____ State: **PA** County: _____

Phone Number: _____ E-Mail Address: _____

Legal Resident of Pennsylvania: YES ☐ NO ☐

Marital Status: Single ☐ Married ☐ Divorced ☐ Separated ☐ Widow(er) ☐

SECTION III - DEPENDENT'S PERSONAL INFORMATION

(Spouse/Domestic Partner)

Last Name: _____ First Name: _____ MI: _____
(Maiden name, if applicable)

Social Security Number: _____ DOB (MM/DD/YYYY): _____

Spouse Mailing Address: _____
(If different from Veteran)

City: _____ Zip (+4): _____ State: **PA** County: _____

Phone Number: _____ E-Mail Address: _____

Legal Resident of Pennsylvania: YES ☐ NO ☐

Other Dependents (children, etc.) (*Please attach copies of birth certificates/identification)	Date of Birth	Living with Applicant (if applicable)	
_____	_____	YES <input type="checkbox"/>	NO <input type="checkbox"/>
_____	_____	YES <input type="checkbox"/>	NO <input type="checkbox"/>
_____	_____	YES <input type="checkbox"/>	NO <input type="checkbox"/>
_____	_____	YES <input type="checkbox"/>	NO <input type="checkbox"/>

(Continue on the back, if necessary)

SECTION IV - VETERAN'S MILITARY INFORMATION

(*Ensure verifying documentation is attached.)

Branch of Service: _____ Active ☐ Reserve ☐ Guard ☐

Date of Entry: _____ Date of Discharge: _____
(MM/DD/YYYY) (MM/DD/YYYY)

Discharged Under Honorable Conditions? YES ☐ NO ☐

Do you have a physical disability? YES ☐ NO ☐

If YES, is it a service-connected disability? YES ☐ NO ☐

If YES, what is your US Department of Veterans Affairs Disability Rating? _____ %

SECTION V - EMPLOYMENT STATUS

If not presently employed, this section must still be completed for the Veteran and spouse/domestic partner's last employer.

(*Ensure verifying documentation is attached.)

Veteran's Employment History:

Currently Employed? YES ☐ NO ☐ If NO, why? _____

Employer (Company) Name: _____

Employer Address: _____
(Street) (City) (State) (Zip)

Employer Phone Number: _____

Start Date with Employer: _____ Date of Last Pay: _____

Spouse/Domestic Partner's Employment History:

Currently Employed? YES ☐ NO ☐ If NO, why? _____

Employer (Company) Name: _____

Employer Address: _____
(Street) (City) (State) (Zip)

Employer Phone Number: _____

Start Date with Employer: _____ Date of Last Pay: _____

SECTION VI - FINANCIAL STATUS

(*Ensure verifying documentation is attached)

- Monthly Income (include one month of pay stubs)
- List amounts for all current household income (if none, specify \$0)

INCOME		EXPENSES		
Sources	Monthly	Account	Monthly	Total Past Due
Veteran Employment Income		Rent/Mortgage		
Spouse/Domestic Partner Employment Income		Property Taxes		
Veterans Administration		Home Owners / Renters Insurance		
Veteran Social Security		Electricity		
Spouse Social Security		Heating Oil		
Unemployment Compensation		Natural Gas		
Retirement / Pension		Water		
Workers Compensation		Sewer		
Annual / Sick Leave		Garbage		
Insurance (sick benefits)		Septic		
Union benefits		TV		
Life Insurance		Internet		
Rental Income		Home Phone		
Interest or Dividends		Cell Phone		
TANF-Temp Asst for Needs Families		TRANSPORTATION		
SNAP-Supl Nutrition Asst Program		Vehicle Payment		
Child Support		Gasoline		
OTHER MISCELLANEOUS INCOME		Car Insurance		
Any other Employment Income		Public Transportation		
Self-Employment		OTHER MISCELLANEOUS EXPENSES		
All other income		Food		
		Clothing & Laundry		
INCOME TOTAL:	\$ 0	Personal Care		
Income - Expenses =	\$ 0	Child Care		
BANKING		Child Support		
Savings Account Balance		Health / Medical care		
Checking Account Balance		Unexpected Expense or Income Loss that caused the need for VTA (explain below)		
		TOTALS:	\$ 0	\$ 0

SECTION VII - GRANT REQUEST

(*Please attach another sheet of paper if necessary.)

Amount requested: \$ _____

Justification for amount requested/circumstances leading to request for temporary assistance:

Have you requested any other grants/money from other agencies or organizations?

YES ☐ NO ☐

If YES, please describe the type of assistance you applied for, how much you were granted and approximately when you received the assistance:

Have you previously requested grants/money from VTA?

YES ☐ NO ☐

If YES, please describe the type of assistance you applied for, how much you were granted and approximately when you received the assistance:

SECTION VIII - CERTIFICATION

AUTHORIZATION FOR RELEASE OF INFORMATION: I hereby authorize the attending physician or hospital to release information concerning my employability, and the Department of Public Welfare, County Board of Assistance, U.S. Department of Veterans' Affairs, Employer, Bureau of Employment Security, Workers' Compensation Bureau, Social Security Administration, insurance company, or union to release all information pertaining to benefits I may be entitled to or receiving to the Pennsylvania Department of Military and Veterans' Affairs, Office of Veterans' Affairs. It is understood that the information provided will be considered confidential and used only for determining eligibility for this grant.

BY SIGNING THIS APPLICATION BELOW, I certify that statements in this application are true and correct to the best of my knowledge, information, and belief. I understand that making false statements on this application may result in penalties under 18 Pa.C.S. § 4904 (relating to unsworn falsification to authorities) and may result in the denial of this application.

Signature of Applicant: _____ Date: _____

Please fax completed application and all documentation to 717-861-9084, or mail to:

Department of Military and Veterans Affairs
Office of Veterans Affairs
Attn: Veterans Temporary Assistance
Bldg 9-26, Fort Indiantown Gap
Annville, PA 17003-5002

APPLICATION FOR VETERANS' TEMPORARY ASSISTANCE

Date received by DMVA

Privacy Act Statement: Personal identifiable information, including the applicant's social security number, is requested on this form. This information is solicited under 51 Pa.C.S. Ch. 85. It will be used for routine uses within the Department of Military and Veterans Affairs and may also be disclosed to other state, federal, or local agencies as required to process the application. Disclosure is voluntary but if the information is not provided, we may not be able to process the application.

Eligibility Requirements:

- The Veteran was discharged under honorable conditions from a period of active duty (other than active duty for training) in the Armed Forces of the United States, including the reserve and National Guard components; or was killed in action; or suffered a service-connected disability.
- The applicant (including surviving dependents of deceased eligible veterans) must be a resident of Pennsylvania.
- The applicant must demonstrate an immediate need, resulting from a recent unexpected expense or income loss, for financial assistance to provide him or herself and his or her family with the necessities of living.

1. Veteran Information (Attach copy of PA driver's license or other valid photo ID.)

First Name: _____ MI: _____ Last Name: _____ Suffix: _____
Date of Birth: _____ Social Security No.: _____ Resident of PA? Yes ☐ No ☐
Telephone: _____ Cell: _____ E-mail: _____
Marital Status: Single ☐ Married ☐ Divorced ☐ Widowed ☐ Date of Death (if appl.): _____
Mailing Address (Street or P.O. Box, City, State, and ZIP) _____ PA County _____

2. Spouse/Dependent Information (If applying as dependent, attach copy of PA driver's license or other valid photo ID.)

First Name: _____ MI: _____ Last Name: _____ Suffix: _____
Date of Birth: _____ Social Security No.: _____ Resident of PA? Yes ☐ No ☐
Telephone: _____ Cell: _____ E-mail: _____
Mailing Address (Street or P.O. Box, City, State, and ZIP) _____ PA County _____

Other Lawful Dependents – Name and Relationship	Date of Birth	Living with Applicant?		
		Yes	No	
		Yes	No	
		Yes	No	
		Yes	No	

(Continue on separate page if necessary.)

If applicant is other than veteran or spouse, what is relationship? _____

Is applicant homeless? Yes ☐ No ☐ If yes, who can receive payment? _____

3. Veteran's Service Information

Branch of Service: _____ Other: _____

Active-Duty dates (mm/yyyy): From _____ To _____ Service/Serial No.: _____

Honorable or General (Under Honorable Conditions) Discharge? Yes ☐ No ☐ (Attach copy of DD-214 or equivalent.)

Service-connected disability? Yes ☐ No ☐ (If yes, attach copy of Veteran Health ID Card or VA Benefit Summary.)

Veterans may retrieve a copy of their VA Benefit Summary through online access to VA accounts at www.va.gov or with the assistance of an accredited veterans services officer (VSO) at their county office of veterans affairs.

4. Employment Status (Complete information for current or last employer is required.)Is the Veteran currently employed? Yes ☐ No ☐ If no, explain the circumstances of unemployment.

Employer Name: _____ Employer Telephone: _____

Employer Address: _____

Start Date of Employment: _____ End Date of Employment: _____

Is the Spouse/Dependent currently employed? Yes ☐ No ☐ If no, explain the circumstances of unemployment.

Employer Name: _____ Employer Telephone: _____

Employer Address: _____

Start Date of Employment: _____ End Date of Employment: _____

5. Financial StatusList all current monthly household income and expenses. Amounts must be substantiated by current bank statements and other specifically requested documents. If no income, complete the Zero Income Management Statement below.

Monthly Household Income	Amount	Monthly Expenses	Amount
Veteran Employment Income	\$	Mortgage/Rent	\$
Spouse/Dependents Employment Income	\$	Home/Renters Insurance (not in escrow)	\$
Veteran Social Security	\$	Real Estate Taxes (not in escrow)	\$
Spouse/Dependents Social Security	\$	Electricity	\$
Unemployment Compensation	\$	Natural Gas/Heating Oil/Coal	\$
Workers' Compensation	\$	Water/Sewer/Septic	\$
Retirement Distributions/Annuities/Pensions	\$	Cable/Internet/Telephone	\$
Other Interest and Dividends	\$	Garbage/Recycling	\$
Insurance Benefits	\$	Food/Groceries	\$
Union Benefits	\$	Clothing/Laundry/Housekeeping	\$
Annual Sick Leave	\$	Child Care	\$
Spousal/Child Support	\$	Educational Expenses	\$
Temp. Assistance For Needy Families (TANF)	\$	Spousal/Child Support	\$
Supplemental Nutrition Assistance (SNAP)	\$	Health Care (insurance or direct costs)	\$
Sole Proprietorships (Attach 1040 Schedule C)	\$	Automobile Loan(s)	\$
Realized Capital Gains (Attach 1040 Schedule D)	\$	Automobile Insurance	\$
Rental Income, etc. (Attach 1040 Schedule E)	\$	Fuel/Maintenance	\$
Farming Income (Attach 1040 Schedule F)	\$	Public Transportation	\$
Total Monthly Household Income	\$	Total Monthly Expenses	\$

Zero Income Management Statement. If no household income, explain how long and how you have managed without.

Bank Statements. Complete current copies of the most recent statements for all checking and savings accounts must be submitted. Check stubs, ATM receipts, and screenshots from online banking sites are not acceptable documentation.

Primary Checking Account Balance

\$

Second Checking Account Balance

\$

Other Account Balance (if needed)

\$

Primary Savings Account Balance

\$

Second Savings Account Balance

\$

Other Account Balance (if needed)

\$

6. Grant Request (Maximum grant amount is \$1,600 in a 12-month period.) **Amount Requested:** \$

Circumstances leading to the request for temporary assistance and justification for amount requested. Provide relevant documentation of amount requested in the form of bills, estimates, demands, etc. DMVA may request specific documents.

(Continue on separate page if necessary.)

If the request is for auto repairs, is the auto registered to you? Yes ☐ No ☐ How many autos do you own?

Have you filed an insurance claim for the same event, if appropriate?..... Yes ☐ No ☐

Have you requested assistance from other agencies or organizations for the same event/need? Yes ☐ No ☐

If you answered "Yes" to either question above, describe the outcome of the insurance claim or request for assistance. If approved for insurance or assistance from another source, give the provider, amount, and approximate date received.

Have you previously requested a VTA grant or formerly Veterans' Emergency Assistance? Yes ☐ No ☐

If "Yes," describe the event and outcome of the request. If approved, give the amount and approximate date received.

7. Certification. By signing this application, the Applicant certifies that the information provided is true and correct to the best of his or her knowledge, information, and belief. The law provides severe penalties, including fines and imprisonment, for making false statements on official forms such as this application. The applicant understands this certification is made subject to the penalties of 18 Pa.C.S.A. § 4904, pertaining to unsworn falsification to authorities.

X

Signature of Applicant

Date

All applicants are required to sign and submit an Authorization for Release of Information, OVA-PIRO Form 90, as well.

Applications may be forwarded to the Department by the county offices of veterans affairs through secure electronic means. Applicants who wish to mail applications and supporting documents should use the following address: **PA Department of Military and Veterans Affairs, Attn: OVA-PIRO-VTA, Building 9-26, Fort Indiantown Gap, Annville, PA 17003-5002** or fax to attention of PIRO-VTA at **(717) 861-9084**. For your own security, please do not e-mail completed applications.

HIGHER-LEVEL REVIEW AND APPEAL PROCEDURES

Higher-level review. An applicant may ask the Bureau to review a determination within 30 days after the notification of determination by submitting a written request with a statement of reasons and supplemental information, if any. After review, notification will be sent to the applicant as specified in 43 Pa. Code § 5a.55(g).

Appeal. An applicant aggrieved by a determination of the Bureau may appeal to the Adjutant General within 30 days after notification of the Bureau's action on higher-level review. Appeals shall be submitted in writing to the address noted above, stating the reasons for the appeal and describing the relief requested.

TAB B

Pennsylvania Bulletin Notices and Underlying Data

NOTICES

DEPARTMENT OF MILITARY AND VETERANS AFFAIRS

Determination of Need; Disabled Veterans' Real Estate Tax Exemption

[52 Pa.B. 8292]

[Saturday, December 31, 2022]

Under 51 Pa.C.S. § 8904 (relating to duty of commission), the State Veterans' Commission (Commission) fixes uniform and equitable standards for the determination of need for certain disabled veterans and their unmarried surviving spouses to qualify for an exemption from real estate taxes on their principal dwellings. In so doing, the Commission was required by law to apply a rebuttable presumption that an applicant with annual income of \$75,000 or less has a need for the exemption.

Section 8904 of 51 Pa.C.S. further provides that, beginning on January 1, 2009, the Commission will adjust the annual income level qualifying for the rebuttable presumption in an amount equal to the change in the Consumer Price Index for the preceding 2 years. Adjustments were made to the annual income level that became effective on January 1, 2009, 2011, 2013, 2015, 2017, 2019 and 2021.

During the 2-year period from November 1, 2020, until October 31, 2022, the Consumer Price Index (All Urban Consumers/Seasonally Adjusted) increased by a total of 13.4%. Accordingly, beginning January 1, 2023, the Commission will apply a rebuttable presumption that an applicant for the Disabled Veterans' Real Estate Tax Exemption Program with an annual income of \$108,046 or less have need for the exemption. Applicants whose annual income exceeds \$108,046 may attempt to rebut the presumption that they do not have need for the exemption by submitting expense documentation that they believe demonstrates their need.

In applying the \$108,046 presumptive income level, the Office of Veterans Affairs will use the following approach when determining the effective date of the exemption:

Applications pending on December 31, 2022, which are determined to demonstrate need based on eligibility criteria applicable on or before that date, shall be effective based on the date of application in accordance as provided by 43 Pa. Code § 5.25 (relating to effective date of exemption).

Applications pending on December 31, 2022, which did not demonstrate need when applying the prior annual rebuttable presumption income level, but which are eligible under the revised income level applicable on January 1, 2023, shall be effective as of January 1, 2023, unless the presumption is rebutted.

Applications filed with county boards for the assessment and revision of taxes or similar boards for the assessment of taxes on or after January 1, 2023, shall be effective based on the date of application as provided by 43 Pa. Code § 5.25.

Applicants who were denied certificates of need prior to January 1, 2023, but who believe they qualify after that date, may reapply with the effective date based on the date of the new application as provided by 43 Pa. Code § 5.25.

MARK J. SCHINDLER,
Major General, PAARNG
Adjutant General

[Pa.B. Doc. No. 22-2040. Filed for public inspection December 30, 2022, 9:00 a.m.]

This material has been drawn directly from the official *Pennsylvania Bulletin* 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.

CPI for All Urban Consumers (CPI-U)
1-Month Percent Change
Series Id: CUUR0000SA0

Not Seasonally Adjusted

Series Title: All items in U.S. city average, all urban consumers, not

Area: U.S. city average

Item: All items

Base Period: 1982-84=100

Years: 2016 to 2022

Year	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	% Base Change	RETX Presumptive
2016	0.2	0.1	0.4	0.5	0.4	0.3	-0.2	0.1	0.2	0.1	-0.2	0.0		\$ 88,607.00
2017	0.6	0.3	0.1	0.3	0.1	0.1	-0.1	0.3	0.5	-0.1	0.0	-0.1		
2018	0.5	0.5	0.2	0.4	0.4	0.2	0.0	0.1	0.1	0.2	-0.3	-0.3	4.6	\$ 92,594.00
2019	0.2	0.4	0.6	0.5	0.2	0.0	0.2	0.0	0.1	0.2	-0.1	-0.1		
2020	0.4	0.3	-0.2	-0.7	0.0	0.5	0.5	0.3	0.1	0.0	-0.1	0.1	2.8	\$ 95,279.00
2021	0.4	0.5	0.7	0.8	0.8	0.9	0.5	0.2	0.3	0.8	0.5	0.3		
2022	0.8	0.9	1.3	0.6	1.1	1.4	0	0	0.2	0.4			13.4	\$ 108,046.00
2023														

[Top Picks \(Most Requested Statistics\) : U.S. Bureau of Labor Statistics \(bls.gov\)](#)

(Price Indexes > CPI for All Urban Consumers (CPI-U) 1982-84=100 (undadjusted) > Retrieve data > More formatting options > 1-Month Percent Change > Specify year range > Retrieve data)

NOTICES

DEPARTMENT OF MILITARY AND VETERANS AFFAIRS

Cost-of-Living Expense Allowances; Disabled Veterans' Real Estate Tax Exemption Program

Under 51 Pa.C.S. § 8904 (relating to duty of Commission), the State Veterans' Commission (Commission) is obligated to fix uniform and equitable standards for determination of need for the Disabled Veterans' Real Estate Tax Exemption. Pursuant to this authority, the Commission established an income-expense assessment at 43 Pa. Code § 5.4(b) to determine an applicant's need for the exemption. In the assessment, a cost-of-living expense allowance is added to the applicant's documented monthly household expenses to reasonably account for routine monthly living and transportation expenditures.

In accordance with 43 Pa. Code § 5.2, the cost-of-living expense allowances are based on the U.S. Internal Revenue Service's Allowable Living Expenses National Standards and Allowable Living Expenses Transportation Standards, which are in turn drawn from the U.S. Bureau of Labor Statistics' annual Consumer Expenditure Survey.

The Allowable Living Expenses National Standards account for five monthly household expense categories –food, housekeeping supplies, apparel & services, personal care products & services, and miscellaneous– and is scalable to the size of the household. The Allowable Living Expenses Transportation Standards account for monthly operating costs for one car and is fixed to Northeast Region–Philadelphia costs. A maximum of two family cars is allowed in the cost-of-living expense allowance.

Title 43 Pa. Code § 5.5(g) (relating to adjustment to cost-of-living expense allowances) requires the expense allowances to be adjusted in accordance with the U.S. Internal Revenue Service's National and Transportation Standards every two years and published concurrently with adjustments to the Disabled Veterans' Real Estate Tax Exemption Program. The current cost-of-living expense allowances are hereby announced in the following chart.

Monthly Cost-of-Living Expense Allowances				
Expenses	One Person	Two Persons	Three Persons	Four Persons
Household	785	1,410	1,610	1,900
Transportation	321	321	321	321
Total	1,106	1,731	1,931	2,221
For each additional person, add \$344 to the four-person total; add \$321 for one additional car.				

The cost-of-living expense allowances in the chart above shall be effective on date of publication.

MARK J. SCHINDLER
Major General, PAARNG
The Adjutant General



National Standards: Food, Clothing and Other Items

Disclaimer: *IRS Collection Financial Standards are intended for use in calculating repayment of delinquent taxes. These Standards are effective on April 25, 2022 for purposes of federal tax administration only. Expense information for use in bankruptcy calculations can be found on the website for the U.S. Trustee Program* [↗](#).

Download the national standards for food, clothing and other items [PDF](#) in PDF format for printing. Please note that the standard amounts change, so if you elect to print them, check back periodically to assure you have the latest version.

National Standards have been established for five necessary expenses: food, housekeeping supplies, apparel and services, personal care products and services, and miscellaneous.

The standards are derived from the Bureau of Labor Statistics (BLS) Consumer Expenditure Survey (CES) and defined as follows:

Food includes food at home and food away from home. Food at home refers to the total expenditures for food from grocery stores or other food stores. It excludes the purchase of nonfood items. Food away from home includes all meals and snacks, including tips, at fast-food, take-out, delivery and full-service restaurants, etc.

Housekeeping supplies includes laundry and cleaning supplies, stationery supplies, postage, delivery services, miscellaneous household products, and lawn and garden supplies.

Apparel and services includes clothing, footwear, material, patterns and notions for making clothes, alterations and repairs, clothing rental, clothing storage, dry cleaning and sent-out laundry, watches, jewelry and repairs to watches and jewelry.

Personal care products and services includes products for the hair, oral hygiene products, shaving needs, cosmetics and bath products, electric personal care appliances, and other personal care products.

The miscellaneous allowance is for expenses taxpayers may incur that are not included in any other allowable living expense items, or for any portion of expenses that exceed the Collection Financial Standards and are not allowed under a

Related Topic

- Collection Financial Standards



Local Standards: Transportation

Disclaimer: *IRS Collection Financial Standards are intended for use in calculating repayment of delinquent taxes. These Standards are effective on April 25, 2022 for purposes of federal tax administration only. Expense information for use in bankruptcy calculations can be found on the website for the U.S. Trustee Program [↗](#).*

Download the transportation standards [PDF](#) in PDF format for printing. Please note that the standard amounts change, so if you elect to print them, check back periodically to assure you have the latest version.

The transportation standards for taxpayers with a vehicle consist of two parts: nationwide figures for monthly loan or lease payments referred to as ownership costs, and additional amounts for monthly operating costs. The operating costs include maintenance, repairs, insurance, fuel, registrations, licenses, inspections, parking and tolls (These standard amounts do not include personal property taxes).

Ownership Costs

The ownership costs, shown in the table below, provide the monthly allowances for the lease or purchase of up to two automobiles. A single taxpayer is normally allowed one automobile. For each automobile, taxpayers will be allowed the lesser of:

- the monthly payment on the lease or car loan, or
- the ownership costs shown in the table below.

If a taxpayer has no lease or car loan payment, the amount allowed for Ownership Costs will be \$0.

Operating Costs

In addition to Ownership Costs, a taxpayer is allowed Operating Costs, by regional and metropolitan area, as shown in the table below. For each automobile, taxpayers will be allowed the lesser of:

- the amount actually spent monthly for operating costs, or
- the operating costs shown in the table below.

Related Topic

- [Collection Financial Standards](#)

Public Transportation

There is a single nationwide allowance for public transportation based on Bureau of Labor Statistics expenditure data for mass transit fares for a train, bus, taxi, ferry, etc. Taxpayers with no vehicle are allowed the standard amount monthly, per household, without questioning the amount actually spent.

If a taxpayer owns a vehicle and uses public transportation, expenses may be allowed for both, provided they are needed for the health and welfare of the taxpayer or family, or for the production of income. However, the expenses allowed would be actual expenses incurred for ownership costs, operating costs and public transportation, or the standard amounts, whichever is less.

If the amount claimed for Ownership Costs, Operating Costs or Public Transportation is more than the total allowed by the transportation standards, the taxpayer must provide documentation to substantiate those expenses are necessary living expenses.

Public Transportation

National	\$242
----------	-------

Ownership Costs

	One Car	Two Cars
National	\$588	\$1,176

Operating Costs

	One Car	Two Cars
Northeast Region	\$315	\$630
Boston	\$304	\$608

	One Car	Two Cars
New York	\$406	\$812
Philadelphia	\$321	\$642
Midwest Region	\$240	\$480
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Minneapolis- St. Paul	\$237	\$474
St. Louis	\$263	\$526
South Region	\$267	\$534
Atlanta	\$320	\$640
Baltimore	\$307	\$614
Dallas-Ft. Worth	\$320	\$640

	One Car	Two Cars
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Miami	\$404	\$808
Tampa	\$316	\$632
Washington, D.C.	\$319	\$638
West Region	\$285	\$570
Anchorage	\$231	\$462
Denver	\$294	\$588
Honolulu	\$270	\$540
Los Angeles	\$375	\$750
Phoenix	\$301	\$602
San Diego	\$340	\$680
San Francisco	\$319	\$638
Seattle	\$284	\$568

For Use with 2022 Allowable Transportation Table

The data for the Operating Costs section of the Transportation Standards are provided by Census Region and Metropolitan Statistical Area (MSA). The following table lists the states that comprise each Census Region. Once the taxpayer's Census Region has been ascertained, to determine if an MSA standard is applicable, use the definitions below to see if the taxpayer lives within an MSA (MSAs are defined by county and city, where applicable). If the taxpayer does not reside in an MSA, use the regional standard.

MSA Definitions by Census Region

Northeast Census Region: Maine, New Hampshire, Vermont, Massachusetts, Rhode Island, Connecticut, Pennsylvania, New York, New Jersey

MSA	Counties
Boston	<i>in MA:</i> Essex, Middlesex, Norfolk, Plymouth, Suffolk
	<i>in NH:</i> Rockingham, Strafford
New York	<i>in NY:</i> Bronx, Dutchess, Kings, Nassau, New York, Orange, Putnam, Queens, Richmond, Rockland, Suffolk, Westchester
	<i>in NJ:</i> Bergen, Essex, Hudson, Hunterdon, Middlesex, Monmouth, Morris, Ocean, Passaic, Somerset, Sussex, Union
	<i>in PA:</i> Pike
Philadelphia	<i>in PA:</i> Bucks, Chester, Delaware, Montgomery, Philadelphia
	<i>in NJ:</i> Burlington, Camden, Gloucester, Salem

	<i>in</i> DE: New Castle
	<i>in</i> MD: Cecil

Midwest Census Region: North Dakota, South Dakota, Nebraska, Kansas, Missouri, Illinois, Indiana, Ohio, Michigan, Wisconsin, Minnesota, Iowa

MSA	Counties (unless otherwise specified)
Chicago	<i>in</i> IL: Cook, DeKalb, DuPage, Grundy, Kane, Kendall, Lake, McHenry, Will
	<i>in</i> IN: Jasper, Lake, Newton, Porter
	<i>in</i> WI: Kenosha
Cleveland	<i>in</i> OH: Ashtabula, Cuyahoga, Geauga, Lake, Lorain, Medina, Portage, Summit
Detroit	<i>in</i> MI: Lapeer, Livingston, Macomb, Oakland, St. Clair, Wayne
Minneapolis-St. Paul	<i>in</i> MN: Anoka, Carver, Chisago, Dakota, Hennepin, Isanti, Le Sueur, Mille Lacs, Ramsey, Scott, Sherburne, Sibley, Washington, Wright
	<i>in</i> WI: Pierce, St. Croix

St. Louis	<i>in MO:</i> Franklin, Jefferson, Lincoln, St. Charles, St. Louis county, Warren, St. Louis city
	<i>in IL:</i> Bond, Calhoun, Clinton, Jersey, Macoupin, Madison, Monroe, St. Clair

South Census Region: Texas, Oklahoma, Arkansas, Louisiana, Mississippi, Tennessee, Kentucky, West Virginia, Virginia, Maryland, District of Columbia, Delaware, North Carolina, South Carolina, Georgia, Florida, Alabama

MSA	Counties (unless otherwise specified)
Atlanta	<i>in GA:</i> Barrow, Bartow, Butts, Carroll, Cherokee, Clayton, Cobb, Coweta, Dawson, DeKalb, Douglas, Fayette, Forsyth, Fulton, Gwinnett, Haralson, Heard, Henry, Jasper, Lamar, Meriwether, Morgan, Newton, Paulding, Pickens, Pike, Rockdale, Spalding, Walton
Baltimore	<i>in MD:</i> Anne Arundel, Baltimore county, Carroll, Harford, Howard, Queen Anne’s, Baltimore city
Dallas-Ft. Worth	<i>in TX:</i> Collin, Dallas, Denton, Ellis, Hood, Hunt, Johnson, Kaufman, Parker, Rockwall, Somervell, Tarrant, Wise
Houston	<i>in TX:</i> Austin, Brazoria, Chambers, Fort Bend, Galveston, Harris, Liberty, Montgomery, Waller
Miami	<i>in FL:</i> Broward, Miami-Dade, Palm Beach

Tampa	<i>in</i> FL: Hernando, Hillsborough, Pasco, Pinellas
Washington, D.C.	<i>in</i> DC: District of Columbia
	<i>in</i> MD: Calvert, Charles, Frederick, Montgomery, Prince George
	<i>in</i> VA: Arlington, Clarke, Culpeper, Fairfax county, Fauquier, Loudoun, Prince William, Rappahannock, Spotsylvania, Stafford, Warren, Alexandria city, Fairfax city, Falls Church city, Fredericksburg city, Manassas city, Manassas Park city
	<i>in</i> WV: Jefferson

West Census Region: New Mexico, Arizona, Colorado, Wyoming, Montana, Nevada, Utah, Washington, Oregon, Idaho, California, Alaska, Hawaii

MSA	Counties (unless otherwise specified)
Anchorage	<i>in</i> AK: Anchorage, Matanuska-Susitna
Denver	<i>in</i> CO: Adams, Arapahoe, Broomfield, Clear Creek, Denver, Douglas, Elbert, Gilpin, Jefferson, Park
Honolulu	<i>in</i> HI: Honolulu

Los Angeles	<i>in CA:</i> Los Angeles, Orange, Riverside, San Bernardino
Phoenix	<i>in AZ:</i> Maricopa, Pinal
San Diego	<i>in CA:</i> San Diego
San Francisco	<i>in CA:</i> Alameda, Contra Costa, Marin, San Francisco, San Mateo
Seattle	<i>in WA:</i> King, Pierce, Snohomish

For the 2017 version ALE, Boston and Cleveland used their regional “car operating expense allowance” because the BLS did not publish the needed CES raw data for those two MSAs.

For the 2018 version ALE, BLS made numerous changes to their CES MSA definitions including renewing publication of CES data for the Boston MSA (as redefined) but not the Cleveland MSA.

For the 2019-2022 ALE updates, BLS used the same MSA definitions for their CES data as they had used for the prior year’s CES data. No MSA definition updates are necessary for these years’ ALE.

deviation. Taxpayers can use the miscellaneous allowance to pay for expenses that exceed the standards, or for other expenses such as credit card payments, bank fees and charges, reading material and school supplies.

Taxpayers are allowed the total National Standards amount monthly for their family size, without questioning the amounts they actually spend. If the amount claimed is more than the total allowed by the National Standards for food, housekeeping supplies, apparel and services, and personal care products and services, the taxpayer must provide documentation to substantiate those expenses are necessary living expenses. Deviations from the standard amount are not allowed for miscellaneous expenses. Generally, the total number of persons allowed for National Standards should be the same as those allowed as dependents on the taxpayer's most recent year income tax return.

Expense	One Person	Two Persons	Three Persons	Four Persons
Food	\$431	\$779	\$903	\$1,028
Housekeeping supplies	\$40	\$82	\$74	\$85
Apparel & services	\$99	\$161	\$206	\$279
Personal care products & services	\$45	\$82	\$78	\$96
Miscellaneous	\$170	\$306	\$349	\$412
Total	\$785	\$1,410	\$1,610	1,900

More than four persons	Additional Persons Amount
For each additional person, add to four-person total allowance:	\$344

NOTICES

DEPARTMENT OF MILITARY AND VETERANS AFFAIRS

Cost-of-Attendance Expense Allowances; Educational Gratuity Program

Under 51 Pa.C.S. § 8703(b) (relating to qualification determination), applicants are required to demonstrate financial need for the educational gratuity. Procedures for the determination of financial need are codified at 43 Pa. Code § 5.34(c). Need for the gratuity is demonstrated when the applicant's cost of attendance per term or semester equals or exceeds the funds available to the applicant to defray the cost. The cost of attendance and funds available to defray the cost are reported by educational institutions. Expenses in the cost of attendance include actual expenses billed by the educational institution such as tuition, fees, room, and meals, as well as estimated non-billable expenses such as off-campus room and meals, books and supplies, transportation, and miscellaneous expenses. Educational institutions often do not report estimated room and meals or transportation costs for students living off campus. The Bureau of Veterans Programs, Initiatives, Reintegration, and Outreach is required to apply monthly expense allowances in the financial need assessment when a cost-of-attendance expense amount is not expressly supplied by the educational institution.

In accordance with 43 Pa. Code § 5.34(b), the cost-of-attendance expense allowances are based on the U.S. Internal Revenue Service's Allowable Living Expenses National Standards (food), Transportation Standards (public transportation for students living on campus, and operating costs—one car—northeast region for students living off campus), and Local Standards (housing and utilities for students living off campus), which are in turn drawn from the U.S. Bureau of Labor Statistics' Consumer Expenditure Survey. Cost-of-attendance expense allowances for an educational gratuity applicant are determined by adding the appropriate food, transportation, and housing and utilities expenses.

Title 43 Pa. Code § 5.35(e) (relating to adjustment to cost-of-attendance expense allowances) requires the expense allowances to be adjusted in accordance with the U.S. Internal Revenue Service's Local, National, and Transportation Standards every two years, and published concurrently with adjustments to the Disabled Veterans' Real Estate Tax Exemption Program. The current expense allowances are hereby announced in the following chart.

Monthly Cost-of-Attendance Expense Allowances	
Transportation (for students residing on campus)	242
Transportation (for students residing off campus)	315
Food (for students residing off campus)	431
Housing and utilities (for students residing off campus)	
Adams County	1,708
Allegheny County	1,544
Armstrong County	1,313
Beaver County	1,437

Bedford County	1,319
Berks County	1,689
Blair County	1,286
Bradford County	1,338
Bucks County	2,237
Butler County	1,694
Cambria County	1,241
Cameron County	1,180
Carbon County	1,471
Centre County	1,732
Chester County	2,353
Clarion County	1,246
Clearfield County	1,220
Clinton County	1,339
Columbia County	1,396
Crawford County	1,286
Cumberland County	1,672
Dauphin County	1,587
Delaware County	2,000
Elk County	1,214
Erie County	1,395
Fayette County	1,267
Forest County	1,067
Franklin County	1,563
Fulton County	1,408
Greene County	1,274
Huntingdon County	1,330
Indiana County	1,337
Jefferson County	1,200
Juniata County	1,322
Lackawanna County	1,530
Lancaster County	1,685
Lawrence County	1,312
Lebanon County	1,538
Lehigh County	1,770

Luzerne County	1,422
Lycoming County	1,420
McKean County	1,148
Mercer County	1,309
Mifflin County	1,312
Monroe County	1,817
Montgomery County	2,183
Montour County	1,508
Northampton County	1,824
Northumberland County	1,318
Perry County	1,542
Philadelphia County	1,497
Pike County	1,714
Potter County	1,269
Schuylkill County	1,330
Snyder County	1,406
Somerset County	1,264
Sullivan County	1,301
Susquehanna County	1,423
Tioga County	1,393
Union County	1,569
Venango County	1,182
Warren County	1,190
Washington County	1,532
Wayne County	1,547
Westmoreland County	1,428
Wyoming County	1,498
York County	1,679

The cost-of-attendance expense allowances in the chart above shall be effective on date of publication.

MARK J. SCHINDLER
Major General, PAARNG
The Adjutant General



Pennsylvania - Local Standards: Housing and Utilities

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The housing and utilities standards are derived from U.S. Census Bureau, American Community Survey and Bureau of Labor Statistics data, and are provided by state down to the county level. The standard for a particular county and family size includes both housing and utilities allowed for a taxpayer's primary place of residence. Generally, the total number of persons allowed for determining family size should be the same as those allowed as exemptions on the taxpayer's most recent year income tax return.

Housing and utilities standards include mortgage or rent, property taxes, interest, insurance, maintenance, repairs, gas, electric, water, heating oil, garbage collection, residential telephone service, cell phone service, cable television, and Internet service. The tables include five categories for one, two, three, four, and five or more persons in a household.

The taxpayer is allowed the standard amount, or the amount actually spent on housing and utilities, whichever is less. If the amount claimed is more than the total allowed by the housing and utilities standards, the taxpayer must provide documentation to substantiate those expenses are necessary living expenses.

Maximum Monthly Allowance

Related Topic

- Local Standards: Housing and Utilities

County	2022 Published ALE Housing Expense for a Family of 1	2022 Published ALE Housing Expense for a Family of 2	2022 Published ALE Housing Expense for a Family of 3	2022 Published ALE Housing Expense for a Family of 4	2022 Published ALE Housing Expense for a Family of 5
Adams County	1,708	2,006	2,114	2,357	2,395
Allegheny County	1,544	1,814	1,911	2,131	2,165
Armstrong County	1,313	1,542	1,625	1,812	1,841
Beaver County	1,437	1,687	1,778	1,982	2,014
Bedford County	1,319	1,549	1,632	1,820	1,849
Berks County	1,689	1,983	2,090	2,330	2,368
Blair County	1,286	1,511	1,592	1,775	1,804
Bradford County	1,338	1,572	1,656	1,846	1,876
Bucks County	2,237	2,627	2,768	3,086	3,136
Butler County	1,694	1,989	2,096	2,337	2,375
Cambria County	1,241	1,458	1,536	1,713	1,740
Cameron County	1,180	1,386	1,461	1,629	1,655
Carbon County	1,471	1,728	1,821	2,030	2,063
Centre County	1,732	2,034	2,143	2,389	2,428
Chester County	2,353	2,763	2,912	3,247	3,299
Clarion County	1,246	1,463	1,542	1,719	1,747

Clearfield County	1,220	1,433	1,510	1,684	1,711
Clinton County	1,339	1,572	1,657	1,848	1,877
Columbia County	1,396	1,640	1,728	1,927	1,958
Crawford County	1,286	1,511	1,592	1,775	1,804
Cumberland County	1,672	1,963	2,069	2,307	2,344
Dauphin County	1,587	1,864	1,964	2,190	2,225
Delaware County	2,000	2,349	2,475	2,760	2,804
Elk County	1,214	1,426	1,503	1,676	1,703
Erie County	1,395	1,638	1,726	1,924	1,956
Fayette County	1,267	1,488	1,568	1,748	1,777
Forest County	1,067	1,254	1,321	1,473	1,497
Franklin County	1,563	1,835	1,934	2,156	2,191
Fulton County	1,408	1,654	1,743	1,943	1,975
Greene County	1,274	1,497	1,577	1,758	1,787
Huntingdon County	1,330	1,562	1,646	1,835	1,865
Indiana County	1,337	1,571	1,655	1,845	1,875
Jefferson County	1,200	1,409	1,485	1,656	1,683
Juniata County	1,322	1,553	1,636	1,824	1,854
Lackawanna County	1,530	1,796	1,893	2,111	2,145

Lancaster County	1,685	1,980	2,086	2,326	2,363
Lawrence County	1,312	1,541	1,624	1,811	1,840
Lebanon County	1,538	1,806	1,903	2,122	2,156
Lehigh County	1,770	2,078	2,190	2,442	2,481
Luzerne County	1,422	1,670	1,760	1,962	1,994
Lycoming County	1,420	1,667	1,757	1,959	1,991
McKean County	1,148	1,349	1,421	1,584	1,610
Mercer County	1,309	1,537	1,620	1,806	1,835
Mifflin County	1,312	1,541	1,624	1,811	1,840
Monroe County	1,817	2,134	2,249	2,508	2,548
Montgomery County	2,183	2,564	2,702	3,013	3,061
Montour County	1,508	1,771	1,866	2,081	2,114
Northampton County	1,824	2,142	2,257	2,517	2,557
Northumberland County	1,318	1,548	1,631	1,819	1,848
Perry County	1,542	1,812	1,909	2,129	2,163
Philadelphia County	1,497	1,758	1,853	2,066	2,099
Pike County	1,714	2,013	2,121	2,365	2,403
Potter County	1,269	1,491	1,571	1,752	1,780
Schuylkill County	1,330	1,562	1,646	1,835	1,865

Snyder County	1,406	1,651	1,740	1,940	1,971
Somerset County	1,264	1,484	1,564	1,744	1,772
Sullivan County	1,301	1,528	1,610	1,795	1,824
Susquehanna County	1,423	1,671	1,761	1,964	1,995
Tioga County	1,393	1,636	1,724	1,922	1,953
Union County	1,569	1,843	1,942	2,165	2,200
Venango County	1,182	1,388	1,463	1,631	1,658
Warren County	1,190	1,398	1,473	1,642	1,669
Washington County	1,532	1,799	1,896	2,114	2,148
Wayne County	1,547	1,816	1,914	2,134	2,169
Westmoreland County	1,428	1,677	1,767	1,970	2,002
Wyoming County	1,498	1,759	1,854	2,067	2,101
York County	1,679	1,972	2,078	2,317	2,354



Local Standards: Transportation

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Download the transportation standards [PDF](#) in PDF format for printing. Please note that the standard amounts change, so if you elect to print them, check back periodically to assure you have the latest version.

The transportation standards for taxpayers with a vehicle consist of two parts: nationwide figures for monthly loan or lease payments referred to as ownership costs, and additional amounts for monthly operating costs. The operating costs include maintenance, repairs, insurance, fuel, registrations, licenses, inspections, parking and tolls (These standard amounts do not include personal property taxes).

Ownership Costs

The ownership costs, shown in the table below, provide the monthly allowances for the lease or purchase of up to two automobiles. A single taxpayer is normally allowed one automobile. For each automobile, taxpayers will be allowed the lesser of:

- the monthly payment on the lease or car loan, or
- the ownership costs shown in the table below.

If a taxpayer has no lease or car loan payment, the amount allowed for Ownership Costs will be \$0.

Operating Costs

In addition to Ownership Costs, a taxpayer is allowed Operating Costs, by regional and metropolitan area, as shown in the table below. For each automobile, taxpayers will be allowed the lesser of:

- the amount actually spent monthly for operating costs, or
- the operating costs shown in the table below.

Related Topic

- [Collection Financial Standards](#)

Public Transportation

There is a single nationwide allowance for public transportation based on Bureau of Labor Statistics expenditure data for mass transit fares for a train, bus, taxi, ferry, etc. Taxpayers with no vehicle are allowed the standard amount monthly, per household, without questioning the amount actually spent.

If a taxpayer owns a vehicle and uses public transportation, expenses may be allowed for both, provided they are needed for the health and welfare of the taxpayer or family, or for the production of income. However, the expenses allowed would be actual expenses incurred for ownership costs, operating costs and public transportation, or the standard amounts, whichever is less.

If the amount claimed for Ownership Costs, Operating Costs or Public Transportation is more than the total allowed by the transportation standards, the taxpayer must provide documentation to substantiate those expenses are necessary living expenses.

Public Transportation

National	\$242
----------	-------

Ownership Costs

	One Car	Two Cars
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Operating Costs

	One Car	Two Cars
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Midwest Region	\$240	\$480
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Detroit	\$349	\$698
Minneapolis- St. Paul	\$237	\$474
St. Louis	\$263	\$526
South Region	\$267	\$534
Atlanta	\$320	\$640
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Dallas-Ft. Worth	\$320	\$640

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Anchorage	\$231	\$462
Denver	\$294	\$588
Honolulu	\$270	\$540
Los Angeles	\$375	\$750
Phoenix	\$301	\$602
San Diego	\$340	\$680
San Francisco	\$319	\$638
Seattle	\$284	\$568

For Use with 2022 Allowable Transportation Table

The data for the Operating Costs section of the Transportation Standards are provided by Census Region and Metropolitan Statistical Area (MSA). The following table lists the states that comprise each Census Region. Once the taxpayer's Census Region has been ascertained, to determine if an MSA standard is applicable, use the definitions below to see if the taxpayer lives within an MSA (MSAs are defined by county and city, where applicable). If the taxpayer does not reside in an MSA, use the regional standard.

MSA Definitions by Census Region

Northeast Census Region: Maine, New Hampshire, Vermont, Massachusetts, Rhode Island, Connecticut, Pennsylvania, New York, New Jersey

MSA	Counties
Boston	<i>in MA:</i> Essex, Middlesex, Norfolk, Plymouth, Suffolk
	<i>in NH:</i> Rockingham, Strafford
New York	<i>in NY:</i> Bronx, Dutchess, Kings, Nassau, New York, Orange, Putnam, Queens, Richmond, Rockland, Suffolk, Westchester
	<i>in NJ:</i> Bergen, Essex, Hudson, Hunterdon, Middlesex, Monmouth, Morris, Ocean, Passaic, Somerset, Sussex, Union
	<i>in PA:</i> Pike
Philadelphia	<i>in PA:</i> Bucks, Chester, Delaware, Montgomery, Philadelphia
	<i>in NJ:</i> Burlington, Camden, Gloucester, Salem

	<i>in</i> DE: New Castle
	<i>in</i> MD: Cecil

Midwest Census Region: North Dakota, South Dakota, Nebraska, Kansas, Missouri, Illinois, Indiana, Ohio, Michigan, Wisconsin, Minnesota, Iowa

MSA	Counties (unless otherwise specified)
Chicago	<i>in</i> IL: Cook, DeKalb, DuPage, Grundy, Kane, Kendall, Lake, McHenry, Will
	<i>in</i> IN: Jasper, Lake, Newton, Porter
	<i>in</i> WI: Kenosha
Cleveland	<i>in</i> OH: Ashtabula, Cuyahoga, Geauga, Lake, Lorain, Medina, Portage, Summit
Detroit	<i>in</i> MI: Lapeer, Livingston, Macomb, Oakland, St. Clair, Wayne
Minneapolis-St. Paul	<i>in</i> MN: Anoka, Carver, Chisago, Dakota, Hennepin, Isanti, Le Sueur, Mille Lacs, Ramsey, Scott, Sherburne, Sibley, Washington, Wright
	<i>in</i> WI: Pierce, St. Croix

St. Louis	<i>in MO:</i> Franklin, Jefferson, Lincoln, St. Charles, St. Louis county, Warren, St. Louis city
	<i>in IL:</i> Bond, Calhoun, Clinton, Jersey, Macoupin, Madison, Monroe, St. Clair

South Census Region: Texas, Oklahoma, Arkansas, Louisiana, Mississippi, Tennessee, Kentucky, West Virginia, Virginia, Maryland, District of Columbia, Delaware, North Carolina, South Carolina, Georgia, Florida, Alabama

MSA	Counties (unless otherwise specified)
Atlanta	<i>in GA:</i> Barrow, Bartow, Butts, Carroll, Cherokee, Clayton, Cobb, Coweta, Dawson, DeKalb, Douglas, Fayette, Forsyth, Fulton, Gwinnett, Haralson, Heard, Henry, Jasper, Lamar, Meriwether, Morgan, Newton, Paulding, Pickens, Pike, Rockdale, Spalding, Walton
Baltimore	<i>in MD:</i> Anne Arundel, Baltimore county, Carroll, Harford, Howard, Queen Anne’s, Baltimore city
Dallas-Ft. Worth	<i>in TX:</i> Collin, Dallas, Denton, Ellis, Hood, Hunt, Johnson, Kaufman, Parker, Rockwall, Somervell, Tarrant, Wise
Houston	<i>in TX:</i> Austin, Brazoria, Chambers, Fort Bend, Galveston, Harris, Liberty, Montgomery, Waller
Miami	<i>in FL:</i> Broward, Miami-Dade, Palm Beach

Tampa	<i>in</i> FL: Hernando, Hillsborough, Pasco, Pinellas
Washington, D.C.	<i>in</i> DC: District of Columbia
	<i>in</i> MD: Calvert, Charles, Frederick, Montgomery, Prince George
	<i>in</i> VA: Arlington, Clarke, Culpeper, Fairfax county, Fauquier, Loudoun, Prince William, Rappahannock, Spotsylvania, Stafford, Warren, Alexandria city, Fairfax city, Falls Church city, Fredericksburg city, Manassas city, Manassas Park city
	<i>in</i> WV: Jefferson

West Census Region: New Mexico, Arizona, Colorado, Wyoming, Montana, Nevada, Utah, Washington, Oregon, Idaho, California, Alaska, Hawaii

MSA	Counties (unless otherwise specified)
Anchorage	<i>in</i> AK: Anchorage, Matanuska-Susitna
Denver	<i>in</i> CO: Adams, Arapahoe, Broomfield, Clear Creek, Denver, Douglas, Elbert, Gilpin, Jefferson, Park
Honolulu	<i>in</i> HI: Honolulu

Los Angeles	<i>in CA:</i> Los Angeles, Orange, Riverside, San Bernardino
Phoenix	<i>in AZ:</i> Maricopa, Pinal
San Diego	<i>in CA:</i> San Diego
San Francisco	<i>in CA:</i> Alameda, Contra Costa, Marin, San Francisco, San Mateo
Seattle	<i>in WA:</i> King, Pierce, Snohomish

For the 2017 version ALE, Boston and Cleveland used their regional “car operating expense allowance” because the BLS did not publish the needed CES raw data for those two MSAs.

For the 2018 version ALE, BLS made numerous changes to their CES MSA definitions including renewing publication of CES data for the Boston MSA (as redefined) but not the Cleveland MSA.

For the 2019-2022 ALE updates, BLS used the same MSA definitions for their CES data as they had used for the prior year’s CES data. No MSA definition updates are necessary for these years’ ALE.

TAB C

Estimated Revenue Losses by County
with Underlying Data

**Estimated Revenue Losses by County Based on Proposed Amendments to
the Disabled Veterans' Real Estate Tax Exemption Program**

County	Denied for Need (AIM RETX_ Exempt_List_2017- 2022)	Median Real Estate Taxes (ACSDT1Y2021- ACSDT5Y2020 Table B25103)	Taxable Residences (ACSDT1Y2021- ACSDT5Y2020 Table B25102)	Total Estimated Revenue Losses (Column B x C)	As Percent of Taxable Residences (Column B / D)
Adams	10	\$ 3,340	31,670	\$ 33,400	0.03
Allegheny	96	\$ 3,236	359,615	\$ 310,656	0.03
Armstrong	7	\$ 2,105	21,848	\$ 14,735	0.03
Beaver	21	\$ 2,564	54,476	\$ 53,844	0.04
Bedford*	5	\$ 1,236	15,824	\$ 6,180	0.03
Berks	44	\$ 3,820	118,330	\$ 168,080	0.04
Blair	24	\$ 1,542	38,832	\$ 37,008	0.06
Bradford*	11	\$ 1,802	18,248	\$ 19,822	0.06
Bucks	53	\$ 5,282	190,258	\$ 279,946	0.03
Butler	6	\$ 2,701	63,916	\$ 16,206	0.01
Cambria	22	\$ 1,277	43,056	\$ 28,094	0.05
Cameron*	2	\$ 1,384	1,567	\$ 2,768	0.13
Carbon	13	\$ 2,844	19,616	\$ 36,972	0.07
Centre	5	\$ 3,033	37,764	\$ 15,165	0.01
Chester	62	\$ 5,735	152,009	\$ 355,570	0.04
Clarion*	3	\$ 1,389	11,075	\$ 4,167	0.03
Clearfield	9	\$ 1,355	25,112	\$ 12,195	0.04
Clinton*	8	\$ 1,855	10,487	\$ 14,840	0.08
Columbia*	16	\$ 1,873	18,072	\$ 29,968	0.09

Crawford	4	\$ 1,933	25,485	\$ 7,732	0.02
Cumberland	28	\$ 2,831	78,350	\$ 79,268	0.04
Dauphin	32	\$ 2,784	79,289	\$ 89,088	0.04
Delaware	99	\$ 5,690	150,753	\$ 563,310	0.07
Elk*	1	\$ 1,499	11,151	\$ 1,499	0.01
Erie	53	\$ 2,684	74,697	\$ 142,252	0.07
Fayette	15	\$ 1,463	41,839	\$ 21,945	0.08
Forest*	0	\$ 1,003	1,772	\$ -	0
Franklin	23	\$ 2,522	45,645	\$ 58,006	0.05
Fulton*	3	\$ 1,977	4,726	\$ 5,931	0.06
Greene*	20	\$ 1,705	10,912	\$ 34,100	0.18
Huntingdon*	7	\$ 1,452	12,927	\$ 10,164	0.05
Indiana	8	\$ 2,172	23,838	\$ 17,376	0.03
Jefferson*	5	\$ 1,382	13,765	\$ 6,910	0.04
Juniata*	3	\$ 1,799	6,928	\$ 5,397	0.04
Lackawanna	29	\$ 2,673	58,765	\$ 77,517	0.05
Lancaster	55	\$ 3,674	145,444	\$ 202,070	0.04
Lawrence	22	\$ 2,092	27,084	\$ 46,024	0.08
Lebanon	23	\$ 3,045	38,556	\$ 70,035	0.06
Lehigh	20	\$ 4,283	90,523	\$ 85,660	0.02
Luzerne	73	\$ 2,346	91,558	\$ 171,258	0.08
Lycoming	18	\$ 2,474	33,788	\$ 44,532	0.05
McKean*	7	\$ 1,457	12,687	\$ 10,199	0.06
Mercer	13	\$ 1,829	33,465	\$ 23,777	0.04
Mifflin*	5	\$ 1,871	13,926	\$ 9,355	0.04
Monroe	61	\$ 4,252	53,707	\$ 259,372	0.11

Montgomery	79	\$	5,273	242,411	\$	416,567	0.03
Montour*	1	\$	1,988	5,156	\$	1,988	0.02
Northampton	27	\$	4,265	88,929	\$	115,155	0.03
Northumberland	9	\$	1,744	28,575	\$	15,696	0.03
Perry*	13	\$	2,419	15,015	\$	31,447	0.09
Philadelphia	49	\$	1,808	348,935	\$	88,592	0.01
Pike*	15	\$	3,292	19,151	\$	49,380	0.08
Potter*	6	\$	1,649	5,167	\$	9,894	0.12
Schuylkill	13	\$	1,889	42,939	\$	24,557	0.03
Snyder*	5	\$	2,263	10,864	\$	11,315	0.05
Somerset	12	\$	1,337	22,970	\$	16,044	0.05
Sullivan*	2	\$	1,547	2,275	\$	3,094	0.09
Susquehanna*	4	\$	2,173	13,181	\$	8,692	0.03
Tioga*	5	\$	1,911	12,264	\$	9,555	0.04
Union*	2	\$	2,465	10,415	\$	4,930	0.02
Venango*	7	\$	1,411	16,172	\$	9,877	0.04
Warren*	2	\$	1,521	13,293	\$	3,042	0.02
Washington	16	\$	2,208	70,795	\$	35,328	0.02
Wayne*	8	\$	2,615	15,325	\$	20,920	0.05
Westmoreland	30	\$	2,318	120,390	\$	69,540	0.02
Wyoming*	7	\$	2,554	8,253	\$	17,878	0.08
York	66	\$	3,613	137,171	\$	238,458	0.05
Pennsylvania	1,422	\$	3,018	3,657,478	\$	4,291,596	0.04

* The U.S. Census Bureau ceased collecting data from many rural counties in 2021, so the median real estate taxes and total taxable residences for these counties are taken from the most recently available 2020 ACS data (ACSDT5Y2020).

Summary of Current Applications (Exempt)

Count	No Activity	Review Process Started	Review App Received	New Apps Pending
16812	16177	603	32	274

Summary of Activity from 01/01/2017 to 12/31/2022

Apps Created : 23912	
New	14043
Review:	9869
Apps Approved :15775	
New	8595
Review	7180
Apps Denied (Need):	1422
Apps Denied (Ineligible):	1302
Apps Removed (No Response):	1474
Apps Removed (Eligibility Change):	3900

County Name	CLASSIFICATION	DATE	Veteran
ADAMS	Review	8/4/2020	
ADAMS	New	3/28/2018	
ADAMS	New	4/28/2017	
ADAMS	New	10/13/2021	
ADAMS	New	11/30/2021	
ADAMS	New	3/31/2022	
ADAMS	New	5/19/2022	
ADAMS	New	8/23/2022	
ADAMS	New	5/7/2021	
ADAMS	New	1/3/2022	



County Name	CLASSIFICATION	DATE	Veteran
ALLEGHENY	Review	11/17/2021	
ALLEGHENY	New	6/5/2019	
ALLEGHENY	Review	10/11/2018	
ALLEGHENY	New	6/6/2019	
ALLEGHENY	New	10/8/2020	
ALLEGHENY	Review	1/17/2019	
ALLEGHENY	Review	3/27/2019	
ALLEGHENY	New	9/18/2018	
ALLEGHENY	Review	12/2/2019	
ALLEGHENY	Review	6/29/2020	
ALLEGHENY	New	5/5/2017	
ALLEGHENY	Review	10/14/2020	
ALLEGHENY	Review	3/2/2021	
ALLEGHENY	New	9/6/2019	
ALLEGHENY	New	3/15/2017	
ALLEGHENY	New	2/8/2017	
ALLEGHENY	Review	3/21/2022	
ALLEGHENY	Review	7/22/2022	
ALLEGHENY	New	7/7/2017	
ALLEGHENY	Review	7/11/2022	
ALLEGHENY	New	7/11/2017	
ALLEGHENY	New	8/3/2017	
ALLEGHENY	Review	7/5/2022	
ALLEGHENY	New	6/25/2018	
ALLEGHENY	Review	6/23/2022	
ALLEGHENY	New	12/19/2017	
ALLEGHENY	Review	9/28/2022	
ALLEGHENY	New	4/20/2018	
ALLEGHENY	New	5/7/2018	
ALLEGHENY	New	5/22/2018	
ALLEGHENY	New	7/9/2018	
ALLEGHENY	New	1/15/2019	
ALLEGHENY	New	8/15/2018	
ALLEGHENY	New	12/18/2018	
ALLEGHENY	New	4/29/2019	
ALLEGHENY	New	4/26/2019	
ALLEGHENY	New	6/11/2019	
ALLEGHENY	New	7/30/2019	
ALLEGHENY	New	8/9/2019	
ALLEGHENY	New	8/7/2019	
ALLEGHENY	New	8/16/2019	
ALLEGHENY	New	8/26/2019	
ALLEGHENY	New	9/26/2019	
ALLEGHENY	Review	11/19/2019	
ALLEGHENY	New	12/10/2019	
ALLEGHENY	New	4/28/2020	

ALLEGHENY	New	4/22/2020
ALLEGHENY	New	7/6/2020
ALLEGHENY	New	10/19/2020
ALLEGHENY	New	11/10/2020
ALLEGHENY	New	12/16/2020
ALLEGHENY	New	12/16/2020
ALLEGHENY	New	2/11/2021
ALLEGHENY	New	3/8/2021
ALLEGHENY	New	7/8/2021
ALLEGHENY	New	7/19/2021
ALLEGHENY	New	8/5/2021
ALLEGHENY	New	8/27/2021
ALLEGHENY	New	9/1/2021
ALLEGHENY	New	1/26/2022
ALLEGHENY	New	3/28/2022
ALLEGHENY	New	2/23/2022
ALLEGHENY	New	3/21/2022
ALLEGHENY	New	6/21/2022
ALLEGHENY	New	8/12/2022
ALLEGHENY	New	7/26/2022
ALLEGHENY	New	6/28/2022
ALLEGHENY	New	8/3/2022
ALLEGHENY	New	4/1/2022
ALLEGHENY	New	11/30/2022
ALLEGHENY	New	12/2/2022
ALLEGHENY	New	11/3/2022
ALLEGHENY	New	6/21/2022
ALLEGHENY	New	8/21/2020
ALLEGHENY	New	2/25/2022
ALLEGHENY	New	8/27/2019
ALLEGHENY	New	12/31/2019
ALLEGHENY	New	11/29/2022
ALLEGHENY	New	6/23/2022
ALLEGHENY	New	12/24/2018
ALLEGHENY	New	12/26/2019
ALLEGHENY	New	3/31/2021
ALLEGHENY	New	8/18/2021
ALLEGHENY	New	6/28/2019
ALLEGHENY	New	5/4/2022
ALLEGHENY	New	11/12/2020
ALLEGHENY	New	4/19/2022
ALLEGHENY	New	6/30/2022
ALLEGHENY	New	1/28/2021
ALLEGHENY	New	1/22/2021
ALLEGHENY	New	7/7/2022
ALLEGHENY	Review	12/7/2018
ALLEGHENY	New	2/12/2020

ALLEGHENY	New	5/3/2022
ALLEGHENY	New	10/27/2022
ALLEGHENY	New	10/19/2022

County Name	CLASSIFICATION	DATE	Veteran
ARMSTRONG	Review	12/4/2017	
ARMSTRONG	Review	6/21/2021	
ARMSTRONG	Review	9/21/2021	
ARMSTRONG	New	6/9/2022	
ARMSTRONG	New	7/30/2018	
ARMSTRONG	New	10/29/2018	
ARMSTRONG	New	12/15/2020	

County Name	CLASSIFICATION	DATE	Veteran
BEAVER	Review	8/14/2018	
BEAVER	Review	7/27/2018	
BEAVER	Review	7/15/2021	
BEAVER	Review	10/15/2021	
BEAVER	New	5/26/2017	
BEAVER	Review	5/6/2022	
BEAVER	Review	7/26/2022	
BEAVER	Review	5/2/2022	
BEAVER	Review	9/7/2022	
BEAVER	New	1/22/2018	
BEAVER	New	12/21/2018	
BEAVER	New	1/21/2021	
BEAVER	New	4/5/2021	
BEAVER	New	6/28/2021	
BEAVER	New	10/20/2021	
BEAVER	New	9/29/2022	
BEAVER	New	10/4/2022	
BEAVER	Review	10/11/2017	
BEAVER	Review	6/3/2021	
BEAVER	New	10/29/2020	
BEAVER	New	7/21/2021	

County Name	CLASSIFICATION	DATE	Veteran
BEDFORD	Review	4/3/2017	
BEDFORD	Review	7/5/2022	
BEDFORD	New	8/16/2018	
BEDFORD	New	4/25/2022	
BEDFORD	New	7/31/2019	

County Name	CLASSIFICATION	DATE	Veteran
BERKS	Review	2/23/2018	
BERKS	Review	6/29/2021	
BERKS	New	12/12/2019	
BERKS	Review	1/13/2020	
BERKS	New	2/26/2021	
BERKS	New	1/10/2017	
BERKS	New	6/21/2017	
BERKS	New	10/11/2018	
BERKS	Review	5/26/2022	
BERKS	New	5/23/2018	
BERKS	New	8/17/2018	
BERKS	New	8/20/2019	
BERKS	New	7/6/2018	
BERKS	Review	1/7/2019	
BERKS	New	8/19/2019	
BERKS	New	5/4/2020	
BERKS	New	9/8/2020	
BERKS	New	12/21/2020	
BERKS	New	1/6/2021	
BERKS	New	4/5/2022	
BERKS	New	8/16/2021	
BERKS	New	9/1/2021	
BERKS	New	11/19/2021	
BERKS	New	3/24/2022	
BERKS	Review	4/12/2022	
BERKS	New	4/25/2022	
BERKS	New	5/26/2022	
BERKS	New	7/1/2022	
BERKS	New	8/25/2022	
BERKS	New	8/1/2022	
BERKS	New	8/8/2022	
BERKS	New	8/23/2022	
BERKS	New	9/15/2022	
BERKS	Review	10/18/2022	
BERKS	New	8/18/2021	
BERKS	Review	4/6/2022	
BERKS	New	8/19/2021	
BERKS	New	11/9/2020	
BERKS	New	2/25/2020	
BERKS	New	6/9/2021	
BERKS	Review	5/15/2018	
BERKS	New	4/29/2020	
BERKS	New	3/12/2020	
BERKS	New	11/3/2021	

County Name	CLASSIFICATION	DATE	Veteran
BLAIR	Review	8/27/2018	
BLAIR	Review	10/21/2019	
BLAIR	New	6/16/2017	
BLAIR	Review	6/2/2022	
BLAIR	New	5/14/2018	
BLAIR	New	6/1/2018	
BLAIR	New	6/25/2018	
BLAIR	Review	5/9/2019	
BLAIR	New	8/6/2019	
BLAIR	New	8/27/2019	
BLAIR	New	12/13/2020	
BLAIR	New	5/11/2021	
BLAIR	New	3/19/2021	
BLAIR	New	7/6/2021	
BLAIR	New	8/4/2021	
BLAIR	New	4/12/2022	
BLAIR	New	12/5/2022	
BLAIR	Review	12/5/2022	
BLAIR	New	7/11/2017	
BLAIR	Review	7/27/2018	
BLAIR	New	5/23/2017	
BLAIR	New	6/2/2017	
BLAIR	Review	2/9/2022	
BLAIR	New	11/4/2022	

County Name	CLASSIFICATION	DATE	Veteran
BRADFORD	New	11/29/2018	
BRADFORD	New	1/6/2021	
BRADFORD	Review	2/25/2022	
BRADFORD	New	2/10/2017	
BRADFORD	New	4/19/2018	
BRADFORD	New	6/8/2018	
BRADFORD	New	5/21/2019	
BRADFORD	New	9/8/2020	
BRADFORD	New	10/27/2020	
BRADFORD	New	8/1/2022	
BRADFORD	New	5/26/2022	

County Name	CLASSIFICATION	DATE	Veteran
BUCKS	New	10/4/2021	
BUCKS	Review	10/30/2017	
BUCKS	Review	6/20/2018	
BUCKS	Review	10/12/2018	
BUCKS	Review	1/13/2022	
BUCKS	Review	10/29/2019	
BUCKS	Review	6/24/2020	
BUCKS	Review	6/23/2020	
BUCKS	New	5/8/2017	
BUCKS	Review	12/14/2021	
BUCKS	New	2/8/2018	
BUCKS	Review	6/28/2021	
BUCKS	New	5/22/2017	
BUCKS	Review	9/7/2022	
BUCKS	Review	6/6/2022	
BUCKS	Review	7/29/2022	
BUCKS	Review	7/13/2022	
BUCKS	New	12/27/2017	
BUCKS	New	1/25/2018	
BUCKS	New	4/23/2018	
BUCKS	New	7/5/2018	
BUCKS	New	11/20/2018	
BUCKS	New	11/13/2018	
BUCKS	New	8/6/2019	
BUCKS	New	3/15/2019	
BUCKS	New	6/25/2019	
BUCKS	New	7/8/2019	
BUCKS	New	9/12/2019	
BUCKS	New	10/28/2019	
BUCKS	New	6/9/2020	
BUCKS	New	11/9/2020	
BUCKS	New	11/4/2020	
BUCKS	New	11/4/2020	
BUCKS	New	1/28/2021	
BUCKS	New	8/27/2021	
BUCKS	New	10/7/2021	
BUCKS	New	3/23/2022	
BUCKS	New	3/28/2022	
BUCKS	New	4/25/2022	
BUCKS	New	4/25/2022	
BUCKS	New	5/26/2022	
BUCKS	New	7/22/2022	
BUCKS	New	1/31/2022	
BUCKS	Review	10/5/2021	
BUCKS	New	10/14/2021	
BUCKS	New	10/4/2018	

BUCKS	New	9/20/2019
BUCKS	New	7/16/2021
BUCKS	Review	12/11/2017
BUCKS	New	5/26/2022
BUCKS	New	4/8/2022
BUCKS	Review	12/1/2017
BUCKS	New	7/10/2018

County Name	CLASSIFICATION	DATE	Veteran
BUTLER	New	8/24/2018	
BUTLER	New	1/27/2020	
BUTLER	New	6/27/2022	
BUTLER	New	9/1/2022	
BUTLER	New	1/14/2021	
BUTLER	New	4/7/2022	

County Name	CLASSIFICATION	DATE	Veteran
CAMBRIA	Review	7/26/2018	
CAMBRIA	New	5/9/2019	
CAMBRIA	New	4/21/2020	
CAMBRIA	Review	7/20/2021	
CAMBRIA	Review	6/1/2022	
CAMBRIA	Review	7/25/2022	
CAMBRIA	New	1/17/2019	
CAMBRIA	New	3/28/2018	
CAMBRIA	New	6/26/2018	
CAMBRIA	New	3/8/2021	
CAMBRIA	New	12/8/2020	
CAMBRIA	New	1/19/2021	
CAMBRIA	New	12/16/2021	
CAMBRIA	New	1/25/2022	
CAMBRIA	New	4/27/2022	
CAMBRIA	New	6/6/2022	
CAMBRIA	Review	9/9/2020	
CAMBRIA	New	8/23/2022	
CAMBRIA	New	3/24/2017	
CAMBRIA	Review	6/6/2022	
CAMBRIA	New	1/13/2021	
CAMBRIA	New	8/12/2021	

County Name	CLASSIFICATION	DATE	Veteran
CAMERON	New	6/14/2017	
CAMERON	New	5/15/2017	

County Name	CLASSIFICATION	DATE	Veteran
CARBON	Review	12/5/2022	
CARBON	New	12/27/2019	
CARBON	New	7/21/2021	
CARBON	Review	2/28/2020	
CARBON	New	5/27/2020	
CARBON	Review	7/27/2020	
CARBON	New	1/28/2020	
CARBON	New	3/13/2020	
CARBON	New	10/28/2020	
CARBON	New	11/18/2020	
CARBON	New	4/1/2022	
CARBON	New	4/22/2022	
CARBON	New	9/2/2021	

County Name	CLASSIFICATION	DATE	Veteran
CENTRE	New	8/29/2017	
CENTRE	New	2/5/2020	
CENTRE	New	11/2/2022	
CENTRE	New	10/21/2020	
CENTRE	New	8/15/2022	

County Name	CLASSIFICATION	DATE	Veteran
CHESTER	Review	8/10/2018	
CHESTER	Review	3/31/2017	
CHESTER	New	8/1/2022	
CHESTER	Review	12/8/2017	
CHESTER	Review	4/23/2019	
CHESTER	New	5/26/2022	
CHESTER	Review	11/13/2020	
CHESTER	New	8/25/2022	
CHESTER	New	4/22/2019	
CHESTER	Review	3/14/2022	
CHESTER	Review	9/26/2022	
CHESTER	New	11/15/2017	
CHESTER	Review	10/12/2022	
CHESTER	New	4/18/2018	
CHESTER	New	5/21/2018	
CHESTER	New	9/25/2018	
CHESTER	New	1/23/2019	
CHESTER	New	7/24/2019	
CHESTER	New	8/13/2019	
CHESTER	New	12/10/2019	
CHESTER	New	9/20/2019	
CHESTER	New	10/21/2019	
CHESTER	New	12/5/2019	
CHESTER	New	12/20/2019	
CHESTER	New	2/14/2020	
CHESTER	New	3/6/2020	
CHESTER	New	4/9/2020	
CHESTER	New	6/26/2020	
CHESTER	New	7/14/2020	
CHESTER	New	8/3/2020	
CHESTER	New	11/9/2020	
CHESTER	New	3/4/2021	
CHESTER	New	3/17/2021	
CHESTER	New	4/16/2021	
CHESTER	New	4/27/2021	
CHESTER	New	5/17/2021	
CHESTER	New	5/11/2021	
CHESTER	New	7/13/2021	
CHESTER	New	6/28/2021	
CHESTER	New	9/14/2021	
CHESTER	New	8/11/2021	
CHESTER	New	8/4/2021	
CHESTER	New	11/3/2021	
CHESTER	New	4/8/2022	
CHESTER	New	6/3/2022	
CHESTER	New	6/3/2022	

CHESTER	New	6/21/2022
CHESTER	New	7/13/2022
CHESTER	New	8/11/2022
CHESTER	New	8/15/2022
CHESTER	New	9/7/2022
CHESTER	New	11/22/2022
CHESTER	Review	10/25/2019
CHESTER	New	8/3/2018
CHESTER	New	1/25/2021
CHESTER	New	7/11/2022
CHESTER	Review	8/17/2021
CHESTER	New	11/1/2022
CHESTER	New	7/26/2022
CHESTER	New	9/27/2022
CHESTER	New	2/25/2019
CHESTER	Review	10/28/2019

County Name	CLASSIFICATION	DATE	Veteran
CLARION	New	3/21/2019	
CLARION	New	9/30/2019	
CLARION	New	10/8/2019	

County Name	CLASSIFICATION	DATE	Veteran
CLEARFIELD	New	6/18/2020	
CLEARFIELD	Review	6/6/2022	
CLEARFIELD	New	5/12/2017	
CLEARFIELD	New	12/6/2017	
CLEARFIELD	New	6/7/2019	
CLEARFIELD	New	7/19/2019	
CLEARFIELD	New	6/17/2020	
CLEARFIELD	New	10/20/2022	
CLEARFIELD	Review	7/13/2021	

County Name	CLASSIFICATION	DATE	Veteran
CLINTON	New	4/28/2017	
CLINTON	New	8/26/2019	
CLINTON	New	11/21/2018	
CLINTON	New	5/30/2018	
CLINTON	New	12/4/2020	
CLINTON	New	8/26/2021	
CLINTON	New	12/7/2021	
CLINTON	New	5/28/2021	

County Name	CLASSIFICATION	DATE	Veteran
COLUMBIA	Review	6/1/2017	
COLUMBIA	Review	9/1/2021	
COLUMBIA	New	5/10/2017	
COLUMBIA	New	6/23/2017	
COLUMBIA	New	6/8/2017	
COLUMBIA	New	6/19/2017	
COLUMBIA	New	7/19/2017	
COLUMBIA	New	6/5/2018	
COLUMBIA	New	6/26/2019	
COLUMBIA	New	5/25/2018	
COLUMBIA	New	9/24/2020	
COLUMBIA	New	10/22/2020	
COLUMBIA	New	6/21/2018	
COLUMBIA	Review	11/12/2020	
COLUMBIA	New	12/12/2019	
COLUMBIA	Review	3/12/2020	

County Name	CLASSIFICATION	DATE	Veteran
CRAWFORD	Review	9/20/2018	
CRAWFORD	Review	6/3/2022	
CRAWFORD	New	1/5/2022	
CRAWFORD	New	8/30/2022	

County Name	CLASSIFICATION	DATE	Veteran
CUMBERLAND	New	11/30/2022	
CUMBERLAND	New	7/25/2018	
CUMBERLAND	Review	11/8/2018	
CUMBERLAND	Review	5/23/2019	
CUMBERLAND	New	4/4/2018	
CUMBERLAND	Review	5/16/2019	
CUMBERLAND	Review	6/26/2019	
CUMBERLAND	Review	8/13/2019	
CUMBERLAND	New	5/13/2021	
CUMBERLAND	New	7/13/2017	
CUMBERLAND	New	12/11/2017	
CUMBERLAND	New	12/20/2017	
CUMBERLAND	New	5/2/2019	
CUMBERLAND	New	5/21/2018	
CUMBERLAND	New	5/14/2019	
CUMBERLAND	New	5/23/2018	
CUMBERLAND	New	4/30/2019	
CUMBERLAND	New	6/6/2019	
CUMBERLAND	New	6/4/2019	
CUMBERLAND	New	2/25/2020	
CUMBERLAND	New	9/27/2021	
CUMBERLAND	New	9/20/2022	
CUMBERLAND	New	12/3/2021	
CUMBERLAND	New	10/26/2017	
CUMBERLAND	Review	7/19/2021	
CUMBERLAND	New	12/5/2022	
CUMBERLAND	New	6/8/2018	
CUMBERLAND	New	5/2/2019	

County Name	CLASSIFICATION	DATE	Veteran
DAUPHIN	Review	4/11/2018	
DAUPHIN	Review	4/11/2018	
DAUPHIN	Review	7/23/2018	
DAUPHIN	New	2/10/2017	
DAUPHIN	New	12/12/2018	
DAUPHIN	New	12/18/2018	
DAUPHIN	New	12/19/2018	
DAUPHIN	New	7/16/2019	
DAUPHIN	New	12/17/2018	
DAUPHIN	New	2/5/2019	
DAUPHIN	Review	5/14/2019	
DAUPHIN	New	7/31/2019	
DAUPHIN	New	9/10/2019	
DAUPHIN	New	9/7/2017	
DAUPHIN	New	10/17/2019	
DAUPHIN	New	2/24/2020	
DAUPHIN	New	8/13/2020	
DAUPHIN	New	12/23/2020	
DAUPHIN	New	7/14/2021	
DAUPHIN	New	7/29/2021	
DAUPHIN	New	10/6/2021	
DAUPHIN	New	10/13/2021	
DAUPHIN	New	11/7/2022	
DAUPHIN	New	3/8/2022	
DAUPHIN	New	3/8/2022	
DAUPHIN	New	8/10/2021	
DAUPHIN	New	5/9/2018	
DAUPHIN	New	4/17/2018	
DAUPHIN	New	10/30/2017	
DAUPHIN	New	4/12/2017	
DAUPHIN	Review	4/4/2018	
DAUPHIN	Review	3/30/2022	

County Name	CLASSIFICATION	DATE	Veteran
DELAWARE	Review	5/25/2017	
DELAWARE	Review	5/25/2017	
DELAWARE	Review	4/10/2018	
DELAWARE	Review	6/1/2018	
DELAWARE	Review	3/11/2019	
DELAWARE	New	12/17/2019	
DELAWARE	Review	1/13/2020	
DELAWARE	New	8/10/2021	
DELAWARE	New	11/19/2020	
DELAWARE	New	4/21/2021	
DELAWARE	New	3/23/2022	
DELAWARE	New	7/19/2017	
DELAWARE	Review	3/26/2021	
DELAWARE	Review	6/17/2021	
DELAWARE	New	2/7/2017	
DELAWARE	New	5/25/2017	
DELAWARE	New	12/14/2020	
DELAWARE	Review	12/22/2021	
DELAWARE	Review	3/15/2022	
DELAWARE	New	10/25/2019	
DELAWARE	New	7/14/2017	
DELAWARE	Review	7/6/2022	
DELAWARE	New	9/6/2017	
DELAWARE	New	9/20/2017	
DELAWARE	New	10/18/2018	
DELAWARE	New	5/23/2018	
DELAWARE	New	8/20/2019	
DELAWARE	New	11/5/2018	
DELAWARE	New	12/10/2018	
DELAWARE	New	11/9/2020	
DELAWARE	New	12/27/2018	
DELAWARE	New	12/24/2018	
DELAWARE	New	1/11/2019	
DELAWARE	New	1/30/2019	
DELAWARE	New	4/22/2019	
DELAWARE	New	7/19/2019	
DELAWARE	New	7/19/2019	
DELAWARE	New	7/30/2019	
DELAWARE	New	8/15/2019	
DELAWARE	New	8/13/2019	
DELAWARE	New	8/29/2019	
DELAWARE	New	9/12/2019	
DELAWARE	New	10/25/2019	
DELAWARE	New	11/21/2019	
DELAWARE	New	1/17/2020	
DELAWARE	New	1/22/2020	

DELAWARE	New	7/6/2020
DELAWARE	New	9/15/2020
DELAWARE	New	12/7/2020
DELAWARE	New	7/14/2021
DELAWARE	New	12/16/2020
DELAWARE	New	2/17/2021
DELAWARE	New	9/1/2021
DELAWARE	New	1/19/2021
DELAWARE	New	2/18/2021
DELAWARE	New	6/1/2021
DELAWARE	New	5/28/2021
DELAWARE	New	7/19/2021
DELAWARE	New	8/17/2021
DELAWARE	New	12/30/2021
DELAWARE	New	3/24/2022
DELAWARE	New	2/11/2022
DELAWARE	New	6/23/2022
DELAWARE	New	9/12/2022
DELAWARE	New	8/10/2022
DELAWARE	New	11/1/2022
DELAWARE	New	8/18/2021
DELAWARE	Review	5/4/2021
DELAWARE	New	9/20/2017
DELAWARE	New	6/15/2018
DELAWARE	New	5/10/2021
DELAWARE	New	12/2/2021
DELAWARE	New	7/19/2019
DELAWARE	New	5/20/2021
DELAWARE	New	8/22/2017
DELAWARE	New	6/7/2018
DELAWARE	Review	10/1/2020
DELAWARE	New	7/19/2019
DELAWARE	Review	3/11/2020
DELAWARE	New	8/23/2021
DELAWARE	Review	5/21/2021
DELAWARE	New	9/17/2021
DELAWARE	New	8/10/2021
DELAWARE	Review	12/1/2021
DELAWARE	New	6/26/2017
DELAWARE	New	12/11/2018
DELAWARE	New	11/21/2017
DELAWARE	New	8/9/2017
DELAWARE	New	11/7/2022
DELAWARE	New	8/10/2022
DELAWARE	Review	1/24/2022
DELAWARE	New	4/13/2022
DELAWARE	New	10/25/2019

DELAWARE	New	6/14/2021
DELAWARE	New	6/9/2021
DELAWARE	Review	10/21/2020
DELAWARE	New	12/2/2021
DELAWARE	New	8/25/2022
DELAWARE	Review	1/5/2022

County Name	CLASSIFICATION	DATE	Veteran
ELK	New	10/4/2018	

County Name	CLASSIFICATION	DATE	Veteran
ERIE	Review	6/26/2018	
ERIE	Review	10/19/2018	
ERIE	Review	10/17/2017	
ERIE	Review	11/15/2022	
ERIE	Review	1/14/2022	
ERIE	New	3/23/2020	
ERIE	Review	8/28/2019	
ERIE	Review	7/15/2019	
ERIE	New	7/1/2021	
ERIE	New	3/3/2022	
ERIE	Review	8/31/2020	
ERIE	New	8/6/2019	
ERIE	Review	5/4/2021	
ERIE	Review	5/4/2021	
ERIE	Review	6/20/2017	
ERIE	New	7/26/2017	
ERIE	Review	6/28/2022	
ERIE	New	3/25/2019	
ERIE	New	7/10/2018	
ERIE	New	8/14/2019	
ERIE	New	10/24/2019	
ERIE	New	10/25/2019	
ERIE	New	8/20/2020	
ERIE	Review	10/25/2019	
ERIE	New	11/25/2019	
ERIE	New	1/17/2020	
ERIE	New	10/20/2021	
ERIE	New	8/5/2020	
ERIE	New	10/19/2020	
ERIE	New	10/29/2020	
ERIE	New	1/14/2021	
ERIE	New	1/4/2021	
ERIE	New	7/6/2021	
ERIE	New	4/19/2022	
ERIE	New	9/15/2021	
ERIE	New	11/30/2022	
ERIE	New	10/20/2021	
ERIE	New	5/20/2022	
ERIE	New	9/30/2022	
ERIE	New	10/28/2022	
ERIE	New	12/1/2022	
ERIE	New	12/8/2022	
ERIE	New	6/22/2018	
ERIE	New	4/10/2017	
ERIE	New	10/24/2017	
ERIE	New	10/1/2021	

ERIE	New	1/13/2017
ERIE	New	10/15/2018
ERIE	New	10/4/2022
ERIE	Review	11/8/2021
ERIE	New	8/26/2021
ERIE	New	8/24/2017
ERIE	New	8/13/2021

County Name	CLASSIFICATION	DATE	Veteran
FAYETTE	Review	12/1/2017	
FAYETTE	Review	11/29/2019	
FAYETTE	Review	11/5/2019	
FAYETTE	Review	12/2/2019	
FAYETTE	Review	3/15/2022	
FAYETTE	Review	10/18/2017	
FAYETTE	Review	9/12/2022	
FAYETTE	New	11/21/2018	
FAYETTE	New	1/17/2020	
FAYETTE	New	8/3/2021	
FAYETTE	New	5/26/2022	
FAYETTE	Review	3/9/2017	
FAYETTE	Review	11/25/2019	
FAYETTE	New	8/6/2021	
FAYETTE	New	7/13/2020	

County Name	CLASSIFICATION	DATE	Veteran
FRANKLIN	Review	10/17/2017	
FRANKLIN	New	4/11/2017	
FRANKLIN	New	8/13/2021	
FRANKLIN	New	6/23/2017	
FRANKLIN	Review	5/25/2022	
FRANKLIN	New	9/8/2017	
FRANKLIN	New	10/25/2017	
FRANKLIN	New	11/9/2017	
FRANKLIN	Review	10/24/2022	
FRANKLIN	New	8/5/2021	
FRANKLIN	New	6/15/2018	
FRANKLIN	New	8/1/2019	
FRANKLIN	New	11/7/2019	
FRANKLIN	New	9/22/2020	
FRANKLIN	New	11/4/2020	
FRANKLIN	New	12/8/2020	
FRANKLIN	New	6/28/2021	
FRANKLIN	New	6/29/2021	
FRANKLIN	New	7/19/2021	
FRANKLIN	New	8/24/2021	
FRANKLIN	New	8/24/2021	
FRANKLIN	New	8/1/2018	
FRANKLIN	New	8/27/2020	

County Name	CLASSIFICATION	DATE	Veteran
FULTON	Review	7/3/2017	
FULTON	New	3/3/2022	
FULTON	New	6/30/2022	

County Name	CLASSIFICATION	DATE	Veteran
GREENE	New	7/13/2020	
GREENE	Review	4/11/2017	
GREENE	Review	10/11/2017	
GREENE	New	4/1/2019	
GREENE	Review	1/12/2022	
GREENE	New	2/10/2017	
GREENE	New	11/13/2017	
GREENE	New	3/29/2018	
GREENE	New	3/15/2019	
GREENE	New	5/14/2020	
GREENE	New	5/24/2018	
GREENE	New	1/30/2020	
GREENE	New	12/23/2020	
GREENE	New	2/18/2021	
GREENE	New	5/28/2021	
GREENE	New	9/27/2021	
GREENE	New	7/13/2022	
GREENE	New	10/18/2022	
GREENE	New	1/6/2020	
GREENE	New	3/18/2021	

County Name	CLASSIFICATION	DATE	Veteran
HUNTINGDON	New	7/22/2021	
HUNTINGDON	New	4/26/2017	
HUNTINGDON	New	10/21/2020	
HUNTINGDON	New	6/1/2021	
HUNTINGDON	New	8/23/2022	
HUNTINGDON	New	11/30/2021	
HUNTINGDON	New	4/29/2022	

County Name	CLASSIFICATION	DATE	Veteran
INDIANA	Review	5/3/2017	
INDIANA	New	6/13/2017	
INDIANA	New	5/22/2018	
INDIANA	New	9/17/2019	
INDIANA	New	7/19/2021	
INDIANA	New	10/5/2021	
INDIANA	New	6/29/2022	
INDIANA	Review	7/9/2021	

County Name	CLASSIFICATION	DATE	Veteran
JEFFERSON	New	6/1/2017	
JEFFERSON	New	5/24/2018	
JEFFERSON	New	5/22/2018	
JEFFERSON	New	10/26/2022	
JEFFERSON	Review	7/21/2020	

County Name	CLASSIFICATION	DATE	Veteran
JUNIATA	New	12/12/2019	
JUNIATA	New	10/13/2021	
JUNIATA	New	5/24/2022	

County Name	CLASSIFICATION	DATE	Veteran
LACKAWANNA	Review	1/7/2021	
LACKAWANNA	Review	11/30/2021	
LACKAWANNA	Review	8/8/2017	
LACKAWANNA	Review	6/27/2017	
LACKAWANNA	Review	2/27/2018	
LACKAWANNA	Review	9/16/2019	
LACKAWANNA	Review	11/16/2020	
LACKAWANNA	Review	4/13/2022	
LACKAWANNA	New	8/1/2017	
LACKAWANNA	New	10/16/2017	
LACKAWANNA	New	12/8/2017	
LACKAWANNA	New	3/6/2018	
LACKAWANNA	New	4/11/2018	
LACKAWANNA	New	5/9/2017	
LACKAWANNA	New	10/21/2020	
LACKAWANNA	New	7/26/2021	
LACKAWANNA	New	8/4/2021	
LACKAWANNA	New	5/26/2022	
LACKAWANNA	New	6/29/2022	
LACKAWANNA	New	8/11/2022	
LACKAWANNA	New	10/26/2022	
LACKAWANNA	New	10/13/2022	
LACKAWANNA	New	7/9/2019	
LACKAWANNA	New	6/10/2019	
LACKAWANNA	Review	8/5/2022	
LACKAWANNA	New	7/14/2021	
LACKAWANNA	New	5/12/2022	
LACKAWANNA	New	9/20/2021	
LACKAWANNA	Review	8/2/2018	

County Name	CLASSIFICATION	DATE	Veteran
LANCASTER	Review	10/27/2020	
LANCASTER	New	6/16/2017	
LANCASTER	New	10/23/2017	
LANCASTER	New	12/12/2018	
LANCASTER	Review	3/22/2017	
LANCASTER	Review	3/22/2017	
LANCASTER	Review	2/1/2017	
LANCASTER	Review	1/22/2018	
LANCASTER	Review	8/7/2019	
LANCASTER	Review	4/12/2018	
LANCASTER	Review	8/14/2018	
LANCASTER	Review	8/23/2018	
LANCASTER	New	8/9/2017	
LANCASTER	Review	9/22/2020	
LANCASTER	Review	9/23/2020	
LANCASTER	Review	2/22/2021	
LANCASTER	New	6/7/2017	
LANCASTER	New	6/26/2017	
LANCASTER	New	8/9/2017	
LANCASTER	Review	7/26/2022	
LANCASTER	New	12/18/2017	
LANCASTER	New	2/23/2018	
LANCASTER	New	4/22/2019	
LANCASTER	New	7/11/2018	
LANCASTER	New	9/10/2018	
LANCASTER	New	12/19/2018	
LANCASTER	New	3/22/2019	
LANCASTER	New	8/8/2019	
LANCASTER	New	9/11/2019	
LANCASTER	New	1/16/2020	
LANCASTER	New	10/28/2020	
LANCASTER	New	11/5/2020	
LANCASTER	New	11/12/2020	
LANCASTER	New	11/16/2020	
LANCASTER	New	2/2/2021	
LANCASTER	New	3/26/2021	
LANCASTER	New	7/2/2021	
LANCASTER	New	9/17/2021	
LANCASTER	New	8/25/2021	
LANCASTER	New	1/27/2022	
LANCASTER	New	7/27/2022	
LANCASTER	New	7/27/2022	
LANCASTER	New	8/23/2022	
LANCASTER	New	9/13/2022	
LANCASTER	New	10/18/2022	
LANCASTER	New	4/21/2017	

LANCASTER	Review	12/13/2017
LANCASTER	New	6/14/2018
LANCASTER	New	12/17/2019
LANCASTER	New	11/16/2017
LANCASTER	New	10/13/2021
LANCASTER	New	11/18/2020
LANCASTER	New	8/5/2021
LANCASTER	Review	4/25/2018
LANCASTER	Review	12/9/2019

County Name	CLASSIFICATION	DATE	Veteran
LAWRENCE	Review	11/6/2017	
LAWRENCE	New	7/27/2017	
LAWRENCE	New	3/1/2017	
LAWRENCE	Review	5/25/2021	
LAWRENCE	Review	8/13/2020	
LAWRENCE	Review	12/29/2020	
LAWRENCE	New	3/7/2017	
LAWRENCE	New	1/22/2018	
LAWRENCE	New	4/8/2020	
LAWRENCE	New	7/30/2018	
LAWRENCE	New	6/3/2020	
LAWRENCE	New	3/4/2021	
LAWRENCE	New	4/7/2021	
LAWRENCE	New	8/4/2021	
LAWRENCE	New	10/27/2021	
LAWRENCE	New	11/2/2021	
LAWRENCE	New	10/20/2022	
LAWRENCE	New	7/15/2022	
LAWRENCE	New	11/13/2019	
LAWRENCE	New	8/15/2018	
LAWRENCE	New	12/2/2019	
LAWRENCE	Review	8/6/2021	

County Name	CLASSIFICATION	DATE	Veteran
LEBANON	Review	4/4/2022	
LEBANON	Review	10/23/2017	
LEBANON	Review	9/21/2022	
LEBANON	Review	8/30/2018	
LEBANON	Review	9/26/2019	
LEBANON	Review	6/24/2020	
LEBANON	Review	4/29/2020	
LEBANON	New	7/5/2017	
LEBANON	Review	9/21/2022	
LEBANON	New	5/4/2018	
LEBANON	New	10/23/2018	
LEBANON	Review	4/19/2019	
LEBANON	New	7/18/2019	
LEBANON	New	2/5/2020	
LEBANON	New	8/19/2020	
LEBANON	New	10/19/2020	
LEBANON	New	1/8/2021	
LEBANON	New	8/4/2021	
LEBANON	New	9/24/2021	
LEBANON	New	4/21/2022	
LEBANON	New	8/2/2022	
LEBANON	New	3/30/2022	
LEBANON	New	4/22/2022	

County Name	CLASSIFICATION	DATE	Veteran
LEHIGH	New	11/1/2021	
LEHIGH	Review	11/6/2017	
LEHIGH	Review	12/7/2021	
LEHIGH	New	7/5/2022	
LEHIGH	Review	9/10/2020	
LEHIGH	New	10/23/2019	
LEHIGH	Review	4/28/2022	
LEHIGH	Review	6/15/2022	
LEHIGH	Review	4/12/2018	
LEHIGH	New	8/3/2018	
LEHIGH	New	6/14/2021	
LEHIGH	New	4/3/2020	
LEHIGH	New	5/6/2020	
LEHIGH	New	10/5/2020	
LEHIGH	New	8/18/2021	
LEHIGH	New	3/15/2022	
LEHIGH	New	5/26/2022	
LEHIGH	New	10/24/2022	
LEHIGH	New	9/15/2020	
LEHIGH	Review	6/5/2017	

County Name	CLASSIFICATION	DATE	Veteran
LUZERNE	Review	9/2/2021	
LUZERNE	Review	5/10/2017	
LUZERNE	Review	6/28/2017	
LUZERNE	Review	8/14/2017	
LUZERNE	Review	4/13/2018	
LUZERNE	Review	7/25/2018	
LUZERNE	Review	10/17/2018	
LUZERNE	Review	12/3/2018	
LUZERNE	Review	12/31/2018	
LUZERNE	Review	5/9/2019	
LUZERNE	Review	4/9/2019	
LUZERNE	Review	7/10/2019	
LUZERNE	Review	4/15/2020	
LUZERNE	Review	12/3/2019	
LUZERNE	Review	2/19/2020	
LUZERNE	Review	8/10/2020	
LUZERNE	Review	9/25/2020	
LUZERNE	Review	10/20/2020	
LUZERNE	Review	12/1/2020	
LUZERNE	Review	3/2/2021	
LUZERNE	Review	3/28/2022	
LUZERNE	Review	5/13/2021	
LUZERNE	Review	6/28/2021	
LUZERNE	Review	4/20/2022	
LUZERNE	New	7/14/2017	
LUZERNE	New	5/14/2018	
LUZERNE	Review	6/16/2022	
LUZERNE	New	10/20/2017	
LUZERNE	New	11/2/2017	
LUZERNE	New	9/24/2018	
LUZERNE	New	12/3/2018	
LUZERNE	New	8/1/2019	
LUZERNE	New	8/5/2019	
LUZERNE	New	5/5/2020	
LUZERNE	New	12/16/2019	
LUZERNE	New	2/18/2020	
LUZERNE	New	2/28/2020	
LUZERNE	New	6/2/2020	
LUZERNE	New	7/29/2020	
LUZERNE	New	12/3/2020	
LUZERNE	New	12/8/2020	
LUZERNE	New	10/26/2020	
LUZERNE	New	11/18/2020	
LUZERNE	New	12/21/2020	
LUZERNE	New	8/24/2021	
LUZERNE	New	2/10/2021	

LUZERNE	New	6/29/2021
LUZERNE	New	7/29/2021
LUZERNE	New	9/13/2021
LUZERNE	New	9/17/2021
LUZERNE	New	5/26/2022
LUZERNE	New	7/20/2022
LUZERNE	Review	7/27/2022
LUZERNE	New	8/12/2022
LUZERNE	New	5/28/2020
LUZERNE	New	10/15/2021
LUZERNE	New	8/1/2022
LUZERNE	New	6/23/2022
LUZERNE	New	8/5/2019
LUZERNE	New	12/17/2021
LUZERNE	New	3/2/2022
LUZERNE	New	4/7/2021
LUZERNE	New	10/29/2021
LUZERNE	New	10/25/2021
LUZERNE	New	11/10/2022
LUZERNE	Review	8/17/2022
LUZERNE	New	5/3/2022
LUZERNE	New	2/2/2017
LUZERNE	New	6/21/2022
LUZERNE	Review	5/4/2021
LUZERNE	Review	2/23/2022
LUZERNE	New	8/1/2019
LUZERNE	New	5/20/2021

County Name	CLASSIFICATION	DATE	Veteran
LYCOMING	Review	9/18/2017	
LYCOMING	Review	1/8/2019	
LYCOMING	Review	2/19/2020	
LYCOMING	New	4/21/2017	
LYCOMING	New	7/19/2017	
LYCOMING	New	2/20/2018	
LYCOMING	New	5/9/2018	
LYCOMING	New	4/26/2019	
LYCOMING	New	5/30/2019	
LYCOMING	New	9/24/2020	
LYCOMING	New	9/24/2020	
LYCOMING	New	7/23/2021	
LYCOMING	New	9/16/2021	
LYCOMING	New	3/5/2020	
LYCOMING	New	7/30/2021	
LYCOMING	New	7/26/2018	
LYCOMING	New	4/1/2022	
LYCOMING	New	8/31/2017	

County Name	CLASSIFICATION	DATE	Veteran
MCKEAN	New	11/16/2017	
MCKEAN	New	12/19/2018	
MCKEAN	New	1/15/2020	
MCKEAN	New	3/17/2021	
MCKEAN	New	4/28/2021	
MCKEAN	New	8/3/2021	
MCKEAN	New	12/7/2021	

County Name	CLASSIFICATION	DATE	Veteran
MERCER	Review	5/6/2019	
MERCER	Review	9/7/2022	
MERCER	Review	10/8/2020	
MERCER	New	8/3/2021	
MERCER	New	10/29/2021	
MERCER	New	9/8/2022	
MERCER	New	8/23/2022	
MERCER	New	9/30/2022	
MERCER	New	7/27/2020	
MERCER	New	4/27/2021	
MERCER	New	3/4/2020	
MERCER	New	8/24/2017	
MERCER	New	8/1/2022	

County Name	CLASSIFICATION	DATE	Veteran
MIFFLIN	New	9/24/2020	
MIFFLIN	New	5/22/2020	
MIFFLIN	New	3/26/2021	
MIFFLIN	New	5/3/2022	
MIFFLIN	New	7/6/2022	

County Name	CLASSIFICATION	DATE	Veteran
MONROE	Review	3/27/2017	
MONROE	Review	6/4/2021	
MONROE	Review	7/27/2020	
MONROE	Review	8/21/2018	
MONROE	Review	6/5/2019	
MONROE	New	9/24/2020	
MONROE	Review	2/24/2020	
MONROE	New	10/13/2021	
MONROE	New	6/29/2022	
MONROE	Review	2/22/2021	
MONROE	Review	6/8/2021	
MONROE	Review	7/6/2022	
MONROE	Review	10/12/2022	
MONROE	New	9/29/2017	
MONROE	New	11/2/2017	
MONROE	New	7/12/2021	
MONROE	Review	8/10/2022	
MONROE	New	12/21/2017	
MONROE	New	3/12/2018	
MONROE	New	3/26/2018	
MONROE	New	2/4/2022	
MONROE	New	6/14/2018	
MONROE	New	6/20/2018	
MONROE	New	9/15/2020	
MONROE	New	10/11/2018	
MONROE	New	1/24/2019	
MONROE	New	8/7/2019	
MONROE	New	11/15/2019	
MONROE	New	11/26/2019	
MONROE	New	1/21/2020	
MONROE	New	1/28/2020	
MONROE	New	2/12/2020	
MONROE	New	7/6/2020	
MONROE	New	5/20/2020	
MONROE	New	12/18/2020	
MONROE	New	5/19/2021	
MONROE	Review	11/9/2021	
MONROE	New	9/17/2021	
MONROE	New	12/29/2021	
MONROE	New	1/28/2022	
MONROE	New	4/4/2022	
MONROE	New	5/12/2022	
MONROE	New	5/20/2022	
MONROE	New	6/2/2022	
MONROE	New	6/6/2022	
MONROE	New	11/8/2022	

MONROE	New	12/12/2022
MONROE	New	5/6/2019
MONROE	New	7/23/2019
MONROE	New	3/16/2017
MONROE	New	6/24/2022
MONROE	Review	5/23/2019
MONROE	New	10/19/2020
MONROE	New	12/13/2022
MONROE	New	8/2/2018
MONROE	New	3/7/2019
MONROE	New	12/18/2020
MONROE	New	12/29/2021
MONROE	New	7/18/2018
MONROE	Review	9/1/2021
MONROE	Review	5/20/2021

County Name	CLASSIFICATION	DATE	Veteran
MONTGOMERY	Review	5/26/2021	
MONTGOMERY	Review	5/12/2022	
MONTGOMERY	Review	5/4/2022	
MONTGOMERY	Review	9/14/2017	
MONTGOMERY	Review	8/10/2022	
MONTGOMERY	New	4/4/2022	
MONTGOMERY	Review	1/7/2019	
MONTGOMERY	Review	7/23/2020	
MONTGOMERY	New	12/10/2020	
MONTGOMERY	New	1/31/2017	
MONTGOMERY	Review	5/11/2022	
MONTGOMERY	New	9/18/2017	
MONTGOMERY	Review	6/27/2022	
MONTGOMERY	Review	5/20/2022	
MONTGOMERY	New	11/7/2017	
MONTGOMERY	New	12/13/2017	
MONTGOMERY	New	5/22/2018	
MONTGOMERY	New	5/25/2018	
MONTGOMERY	New	6/11/2018	
MONTGOMERY	New	7/9/2019	
MONTGOMERY	New	7/3/2018	
MONTGOMERY	New	7/24/2018	
MONTGOMERY	New	4/19/2019	
MONTGOMERY	New	6/7/2019	
MONTGOMERY	New	8/1/2019	
MONTGOMERY	New	8/13/2019	
MONTGOMERY	New	7/7/2020	
MONTGOMERY	New	9/18/2019	
MONTGOMERY	New	12/14/2020	
MONTGOMERY	New	9/19/2019	
MONTGOMERY	New	1/19/2021	
MONTGOMERY	New	12/16/2019	
MONTGOMERY	New	1/8/2020	
MONTGOMERY	New	6/23/2021	
MONTGOMERY	New	5/18/2020	
MONTGOMERY	New	7/13/2020	
MONTGOMERY	New	11/10/2020	
MONTGOMERY	New	9/8/2020	
MONTGOMERY	New	11/16/2020	
MONTGOMERY	New	12/14/2020	
MONTGOMERY	New	3/9/2021	
MONTGOMERY	New	4/27/2021	
MONTGOMERY	New	7/16/2021	
MONTGOMERY	New	7/23/2021	
MONTGOMERY	New	8/5/2021	
MONTGOMERY	New	8/26/2021	

MONTGOMERY	New	10/29/2021
MONTGOMERY	New	12/22/2021
MONTGOMERY	New	1/25/2022
MONTGOMERY	New	2/4/2022
MONTGOMERY	New	4/20/2022
MONTGOMERY	New	4/20/2022
MONTGOMERY	New	4/22/2022
MONTGOMERY	New	5/20/2022
MONTGOMERY	New	7/26/2022
MONTGOMERY	New	7/26/2022
MONTGOMERY	New	7/27/2022
MONTGOMERY	New	8/15/2022
MONTGOMERY	New	11/16/2022
MONTGOMERY	New	11/22/2021
MONTGOMERY	New	2/7/2017
MONTGOMERY	New	2/7/2019
MONTGOMERY	New	8/31/2020
MONTGOMERY	Review	2/15/2018
MONTGOMERY	New	12/3/2020
MONTGOMERY	New	5/5/2021
MONTGOMERY	New	10/24/2018
MONTGOMERY	New	4/14/2017
MONTGOMERY	Review	10/21/2020
MONTGOMERY	New	6/15/2022
MONTGOMERY	New	9/2/2021
MONTGOMERY	New	9/27/2021
MONTGOMERY	New	5/26/2022
MONTGOMERY	Review	6/25/2019
MONTGOMERY	Review	1/15/2019
MONTGOMERY	New	2/24/2021
MONTGOMERY	New	1/15/2020
MONTGOMERY	New	2/5/2018
MONTGOMERY	New	3/23/2017

County Name	CLASSIFICATION	DATE	Veteran
MONTOUR	Review	10/1/2020	

County Name	CLASSIFICATION	DATE	Veteran
NORTHAMPTON	Review	4/12/2017	
NORTHAMPTON	New	4/15/2021	
NORTHAMPTON	Review	8/2/2021	
NORTHAMPTON	Review	4/26/2018	
NORTHAMPTON	Review	4/30/2019	
NORTHAMPTON	Review	10/22/2020	
NORTHAMPTON	Review	1/6/2021	
NORTHAMPTON	Review	6/9/2021	
NORTHAMPTON	New	7/11/2022	
NORTHAMPTON	New	4/21/2017	
NORTHAMPTON	Review	9/30/2021	
NORTHAMPTON	New	2/9/2017	
NORTHAMPTON	New	7/26/2017	
NORTHAMPTON	New	8/29/2017	
NORTHAMPTON	New	1/22/2018	
NORTHAMPTON	New	8/3/2018	
NORTHAMPTON	New	1/29/2019	
NORTHAMPTON	New	3/23/2021	
NORTHAMPTON	New	6/23/2021	
NORTHAMPTON	New	9/28/2021	
NORTHAMPTON	New	9/15/2021	
NORTHAMPTON	New	10/25/2021	
NORTHAMPTON	New	1/18/2022	
NORTHAMPTON	New	3/15/2022	
NORTHAMPTON	New	6/1/2022	
NORTHAMPTON	New	5/12/2020	
NORTHAMPTON	New	4/15/2020	

County Name	CLASSIFICATION	DATE	Veteran
NORTHUMBERLANI	New	1/22/2018	
NORTHUMBERLANI	New	1/23/2018	
NORTHUMBERLANI	New	7/3/2019	
NORTHUMBERLANI	New	4/22/2020	
NORTHUMBERLANI	New	7/14/2020	
NORTHUMBERLANI	New	7/22/2020	
NORTHUMBERLANI	New	4/25/2022	
NORTHUMBERLANI	New	5/2/2022	
NORTHUMBERLANI	New	8/24/2022	

County Name	CLASSIFICATION	DATE	Veteran
PERRY	Review	5/12/2020	
PERRY	Review	9/1/2020	
PERRY	Review	5/4/2021	
PERRY	New	1/23/2018	
PERRY	Review	6/2/2021	
PERRY	New	5/19/2017	
PERRY	New	4/15/2019	
PERRY	New	5/6/2020	
PERRY	New	6/4/2021	
PERRY	New	12/2/2021	
PERRY	New	6/18/2018	
PERRY	Review	5/16/2022	
PERRY	New	1/21/2021	

County Name	CLASSIFICATION	DATE	Veteran
PHILADELPHIA	Review	3/24/2017	
PHILADELPHIA	Review	6/21/2017	
PHILADELPHIA	Review	12/13/2017	
PHILADELPHIA	Review	3/20/2018	
PHILADELPHIA	Review	4/9/2019	
PHILADELPHIA	Review	5/7/2019	
PHILADELPHIA	Review	1/28/2020	
PHILADELPHIA	Review	10/28/2021	
PHILADELPHIA	Review	12/9/2021	
PHILADELPHIA	Review	12/28/2020	
PHILADELPHIA	Review	7/2/2021	
PHILADELPHIA	Review	6/27/2022	
PHILADELPHIA	New	11/14/2017	
PHILADELPHIA	Review	12/1/2022	
PHILADELPHIA	New	4/4/2018	
PHILADELPHIA	New	5/1/2018	
PHILADELPHIA	New	5/28/2019	
PHILADELPHIA	New	1/13/2020	
PHILADELPHIA	New	12/19/2019	
PHILADELPHIA	New	1/31/2020	
PHILADELPHIA	New	2/1/2021	
PHILADELPHIA	New	7/21/2021	
PHILADELPHIA	New	12/8/2021	
PHILADELPHIA	New	6/8/2022	
PHILADELPHIA	New	6/29/2022	
PHILADELPHIA	New	7/29/2022	
PHILADELPHIA	New	9/11/2019	
PHILADELPHIA	New	10/27/2022	
PHILADELPHIA	New	11/18/2021	
PHILADELPHIA	Review	8/31/2022	
PHILADELPHIA	New	12/12/2018	
PHILADELPHIA	Review	1/25/2022	
PHILADELPHIA	New	3/30/2022	
PHILADELPHIA	Review	7/19/2019	
PHILADELPHIA	New	5/11/2020	
PHILADELPHIA	New	1/5/2021	
PHILADELPHIA	New	1/3/2022	
PHILADELPHIA	New	8/15/2022	
PHILADELPHIA	New	7/20/2022	
PHILADELPHIA	Review	5/7/2018	
PHILADELPHIA	Review	12/21/2021	
PHILADELPHIA	Review	11/5/2021	
PHILADELPHIA	New	8/21/2019	
PHILADELPHIA	New	5/2/2022	
PHILADELPHIA	New	2/25/2020	
PHILADELPHIA	New	12/6/2021	

PHILADELPHIA	New	10/4/2022
PHILADELPHIA	New	9/25/2018
PHILADELPHIA	New	5/14/2018

County Name	CLASSIFICATION	DATE	Veteran
PIKE	Review	10/19/2021	
PIKE	Review	9/22/2020	
PIKE	Review	4/20/2018	
PIKE	New	9/24/2018	
PIKE	New	3/20/2018	
PIKE	New	3/6/2019	
PIKE	New	8/4/2021	
PIKE	New	1/26/2022	
PIKE	New	3/2/2022	
PIKE	Review	10/12/2017	
PIKE	New	10/24/2019	
PIKE	Review	8/28/2020	
PIKE	New	5/24/2017	
PIKE	New	6/6/2019	
PIKE	New	12/13/2020	

County Name	CLASSIFICATION	DATE	Veteran
POTTER	New	5/1/2018	
POTTER	New	12/4/2019	
POTTER	Review	1/8/2020	
POTTER	New	5/25/2021	
POTTER	New	2/2/2022	
POTTER	New	2/14/2022	

County Name	CLASSIFICATION	DATE	Veteran
SCHUYLKILL	New	10/16/2020	
SCHUYLKILL	New	9/4/2020	
SCHUYLKILL	New	2/4/2019	
SCHUYLKILL	New	8/23/2019	
SCHUYLKILL	New	11/20/2019	
SCHUYLKILL	New	1/25/2021	
SCHUYLKILL	New	5/27/2021	
SCHUYLKILL	New	7/23/2021	
SCHUYLKILL	New	9/17/2021	
SCHUYLKILL	New	5/10/2022	
SCHUYLKILL	New	12/14/2022	
SCHUYLKILL	New	12/29/2020	
SCHUYLKILL	New	7/3/2019	

County Name	CLASSIFICATION	DATE	Veteran
SNYDER	New	8/16/2017	
SNYDER	New	9/6/2017	
SNYDER	New	2/5/2018	
SNYDER	New	6/6/2018	
SNYDER	New	2/7/2022	

County Name	CLASSIFICATION	DATE	Veteran
SOMERSET	New	11/22/2021	
SOMERSET	Review	6/2/2020	
SOMERSET	Review	8/30/2020	
SOMERSET	New	9/26/2019	
SOMERSET	New	8/13/2020	
SOMERSET	New	9/28/2020	
SOMERSET	New	7/30/2020	
SOMERSET	New	8/6/2021	
SOMERSET	New	1/5/2022	
SOMERSET	New	6/21/2022	
SOMERSET	New	11/26/2019	
SOMERSET	Review	3/3/2017	

County Name	CLASSIFICATION	DATE	Veteran
SULLIVAN	New	8/29/2018	
SULLIVAN	Review	11/18/2022	

County Name	CLASSIFICATION	DATE	Veteran
SUSQUEHANNA	Review	4/24/2020	
SUSQUEHANNA	New	1/12/2017	
SUSQUEHANNA	New	8/2/2022	
SUSQUEHANNA	New	11/17/2022	

County Name	CLASSIFICATION	DATE	Veteran
TIOGA	Review	5/1/2017	
TIOGA	Review	5/6/2022	
TIOGA	Review	4/22/2022	
TIOGA	Review	12/4/2018	
TIOGA	Review	4/9/2019	

County Name	CLASSIFICATION	DATE	Veteran
UNION	New	5/24/2021	
UNION	New	8/19/2021	

County Name	CLASSIFICATION	DATE	Veteran
VENANGO	Review	8/17/2017	
VENANGO	New	5/14/2018	
VENANGO	New	5/18/2021	
VENANGO	New	7/2/2021	
VENANGO	New	5/12/2022	
VENANGO	Review	11/23/2022	
VENANGO	Review	1/13/2021	

County Name	CLASSIFICATION	DATE	Veteran
WARREN	Review	8/30/2022	
WARREN	New	6/29/2022	

County Name	CLASSIFICATION	DATE	Veteran
WASHINGTON	New	2/14/2019	
WASHINGTON	New	4/9/2019	
WASHINGTON	New	8/21/2019	
WASHINGTON	New	1/8/2021	
WASHINGTON	New	6/11/2021	
WASHINGTON	New	9/27/2021	
WASHINGTON	New	11/3/2021	
WASHINGTON	New	1/5/2022	
WASHINGTON	New	2/9/2022	
WASHINGTON	New	3/28/2022	
WASHINGTON	New	6/21/2022	
WASHINGTON	New	12/1/2022	
WASHINGTON	New	6/9/2022	
WASHINGTON	New	2/25/2022	
WASHINGTON	New	10/25/2021	
WASHINGTON	New	11/13/2019	

County Name	CLASSIFICATION	DATE	Veteran
WAYNE	Review	2/4/2020	
WAYNE	Review	9/14/2021	
WAYNE	New	5/30/2017	
WAYNE	New	7/22/2021	
WAYNE	New	5/16/2018	
WAYNE	New	6/26/2018	
WAYNE	New	6/29/2022	
WAYNE	Review	1/6/2022	

County Name	CLASSIFICATION	DATE	Veteran
WESTMORELAND	New	3/22/2019	
WESTMORELAND	Review	10/26/2020	
WESTMORELAND	New	6/12/2017	
WESTMORELAND	New	12/4/2020	
WESTMORELAND	Review	5/4/2021	
WESTMORELAND	New	3/25/2022	
WESTMORELAND	New	4/24/2018	
WESTMORELAND	New	10/20/2017	
WESTMORELAND	New	6/3/2020	
WESTMORELAND	New	7/20/2020	
WESTMORELAND	New	12/14/2020	
WESTMORELAND	New	11/18/2020	
WESTMORELAND	New	3/5/2021	
WESTMORELAND	New	2/17/2021	
WESTMORELAND	New	3/10/2021	
WESTMORELAND	New	6/8/2021	
WESTMORELAND	New	7/15/2021	
WESTMORELAND	New	6/28/2021	
WESTMORELAND	New	8/20/2021	
WESTMORELAND	New	9/1/2021	
WESTMORELAND	New	3/21/2022	
WESTMORELAND	New	1/5/2022	
WESTMORELAND	New	12/22/2021	
WESTMORELAND	New	3/21/2022	
WESTMORELAND	New	10/24/2022	
WESTMORELAND	New	7/13/2022	
WESTMORELAND	Review	7/17/2017	
WESTMORELAND	Review	10/15/2021	
WESTMORELAND	New	5/12/2020	
WESTMORELAND	New	10/19/2020	

County Name	CLASSIFICATION	DATE	Veteran
WYOMING	New	4/25/2017	
WYOMING	New	7/24/2018	
WYOMING	New	7/12/2021	
WYOMING	New	5/22/2019	
WYOMING	New	8/16/2021	
WYOMING	New	12/6/2022	
WYOMING	New	8/16/2021	

County Name	CLASSIFICATION	DATE	Veteran
YORK	Review	7/19/2017	
YORK	New	8/25/2022	
YORK	Review	4/17/2020	
YORK	New	2/2/2017	
YORK	Review	5/25/2021	
YORK	New	10/30/2018	
YORK	New	6/11/2019	
YORK	New	12/16/2020	
YORK	Review	1/6/2022	
YORK	New	8/11/2017	
YORK	New	10/10/2017	
YORK	Review	6/23/2022	
YORK	New	10/24/2017	
YORK	New	11/8/2017	
YORK	New	11/22/2017	
YORK	New	1/18/2018	
YORK	New	1/18/2018	
YORK	New	12/28/2017	
YORK	New	1/18/2018	
YORK	Review	9/20/2022	
YORK	Review	11/3/2022	
YORK	New	4/3/2018	
YORK	New	10/18/2018	
YORK	New	12/19/2018	
YORK	New	1/3/2019	
YORK	New	1/15/2019	
YORK	New	7/12/2019	
YORK	New	8/19/2019	
YORK	New	8/23/2019	
YORK	New	12/18/2019	
YORK	New	1/17/2020	
YORK	New	2/11/2020	
YORK	New	7/2/2021	
YORK	New	7/29/2020	
YORK	New	8/4/2020	
YORK	New	10/23/2020	
YORK	New	10/16/2020	
YORK	New	2/17/2021	
YORK	New	2/17/2021	
YORK	New	3/4/2021	
YORK	New	5/25/2021	
YORK	New	6/29/2021	
YORK	New	8/11/2021	
YORK	New	5/26/2022	
YORK	New	9/24/2021	
YORK	Review	10/18/2021	

YORK	New	11/17/2021
YORK	New	11/16/2021
YORK	New	11/29/2021
YORK	New	4/1/2022
YORK	New	4/22/2022
YORK	New	5/12/2022
YORK	New	6/21/2022
YORK	New	6/29/2022
YORK	New	7/28/2022
YORK	New	11/22/2022
YORK	Review	11/18/2022
YORK	New	12/20/2022
YORK	New	7/17/2017
YORK	New	8/4/2017
YORK	New	7/26/2018
YORK	New	7/16/2021
YORK	New	12/26/2018
YORK	New	12/8/2020
YORK	New	8/30/2019
YORK	New	6/8/2022


MORTGAGE STATUS BY MEDIAN REAL ESTATE TAXES PAID (DOLLARS)		
Note: The table shown may have been modified by user selections. Some information may be missing.		
DATA NOTES		
TABLE ID:	B25103	
SURVEY/PROGRAM:	American Community Survey	
VINTAGE:	2021	
DATASET:	ACSDT1Y2021	
PRODUCT:	ACS 1-Year Estimates Detailed Tables	
UNIVERSE:	Owner-occupied housing units	
FTP URL:	None	
API URL:	https://api.census.gov/data/2021/acs/acs1	
USER SELECTIONS		
TABLES	B25103	
GEOS	Pennsylvania; All Counties within Pennsylvania	
VINTAGES	2021	
EXCLUDED COLUMNS	None	
APPLIED FILTERS	None	
APPLIED SORTS	None	
PIVOT & GROUPING		
PIVOT COLUMNS	None	
PIVOT MODE	Off	
ROW GROUPS	None	
VALUE COLUMNS	None	

Table: ACSDT1Y2021.B25103

WEB ADDRESS	https://data.census.gov/table?q=B25103:+MORTGAGE+STATUS+BY+MEDIAN+REAL+ESTATE+TAXES+PAID+(DOLLARS)&g=0400000US42,42\$0500000&y=2021&tid=ACSDT1Y2021.B25103
TABLE NOTES	<p>Although the American Community Survey (ACS) produces population, demographic and housing unit estimates, it is the Census Bureau's Population Estimates Program that produces and disseminates the official estimates of the population for the nation, states, counties, cities, and towns and estimates of housing units for states and counties.</p> <p>Supporting documentation on code lists, subject definitions, data accuracy, and statistical testing can be found on the American Community Survey website in the Technical Documentation section.</p> <p>Sample size and data quality measures (including coverage rates, allocation rates, and response rates) can be found on the American Community Survey website in the Methodology section.</p> <p>Source: U.S. Census Bureau, 2021 American Community Survey 1-Year Estimates</p> <p>Data are based on a sample and are subject to sampling variability. The degree of uncertainty for an estimate arising from sampling variability is represented through the use of a margin of error. The value shown here is the 90 percent margin of error. The margin of error can be interpreted roughly as providing a 90 percent probability that the interval defined by the estimate minus the margin of error and the estimate plus the margin of error (the lower and upper confidence bounds) contains the true value. In addition to sampling variability, the ACS estimates are subject to nonsampling error (for a discussion of nonsampling variability, see ACS Technical Documentation). The effect of nonsampling error is not represented in these tables.</p> <p>The 2021 American Community Survey (ACS) data generally reflect the March 2020 Office of Management and Budget (OMB) delineations of metropolitan and micropolitan statistical areas. In certain instances the names, codes, and boundaries of the principal cities shown in ACS tables may differ from the OMB delineations due to differences in the effective dates of the geographic entities.</p> <p>Estimates of urban and rural populations, housing units, and characteristics reflect boundaries of urban areas defined based on Census 2010 data. As a result, data for urban and rural areas from the ACS do not necessarily reflect the results of ongoing urbanization.</p>

Table: ACSDT1Y2021.B25103

	<p>Explanation of Symbols:- The estimate could not be computed because there were an insufficient number of sample observations. For a ratio of medians estimate, one or both of the median estimates falls in the lowest interval or highest interval of an open-ended distribution. For a 5-year median estimate, the margin of error associated with a median was larger than the median itself.N The estimate or margin of error cannot be displayed because there were an insufficient number of sample cases in the selected geographic area. (X) The estimate or margin of error is not applicable or not available.median- The median falls in the lowest interval of an open-ended distribution (for example "2,500-")median+ The median falls in the highest interval of an open-ended distribution (for example "250,000+").** The margin of error could not be computed because there were an insufficient number of sample observations.*** The margin of error could not be computed because the median falls in the lowest interval or highest interval of an open-ended distribution.***** A margin of error is not appropriate because the corresponding estimate is controlled to an independent population or housing estimate. Effectively, the corresponding estimate has no sampling error and the margin of error may be treated as zero.</p>
COLUMN NOTES	None

Table: ACSDT1Y2021.B25103

	Pennsylvania		Adams County, Pennsylvania	
Label	Estimate	Margin of Error	Estimate	Margin of Error
Median real estate taxes paid --				
Total:	3,018	±26	3,340	±161
Median real estate taxes paid for units with a mortgage	3,345	±34	3,355	±203
Median real estate taxes paid for units without a mortgage	2,577	±31	3,308	±261

Table: ACSDT1Y2021.B25103

	Allegheny County, Pennsylvania		Armstrong County, Pennsylvania	
Label	Estimate	Margin of Error	Estimate	Margin of Error
Median real estate taxes paid --				
Total:	3,236	±71	2,105	±166
Median real estate taxes paid for units with a mortgage	3,486	±83	2,386	±195
Median real estate taxes paid for units without a mortgage	2,846	±106	1,822	±166

Table: ACSDT1Y2021.B25103

	Beaver County, Pennsylvania		Berks County, Pennsylvania	
Label	Estimate	Margin of Error	Estimate	Margin of Error
Median real estate taxes paid --				
Total:	2,564	±125	3,820	±109
Median real estate taxes paid for units with a mortgage	2,739	±130	3,974	±154
Median real estate taxes paid for units without a mortgage	2,229	±271	3,605	±165

Table: ACSDT1Y2021.B25103

	Blair County, Pennsylvania		Bucks County, Pennsylvania	
Label	Estimate	Margin of Error	Estimate	Margin of Error
Median real estate taxes paid --				
Total:	1,542	±98	5,282	±126
Median real estate taxes paid for units with a mortgage	1,613	±111	5,381	±160
Median real estate taxes paid for units without a mortgage	1,448	±134	5,079	±199

Table: ACSDT1Y2021.B25103

	Butler County, Pennsylvania		Cambria County, Pennsylvania	
Label	Estimate	Margin of Error	Estimate	Margin of Error
Median real estate taxes paid --				
Total:	2,701	±122	1,277	±64
Median real estate taxes paid for units with a mortgage	2,956	±172	1,392	±100
Median real estate taxes paid for units without a mortgage	2,289	±206	1,177	±89

Table: ACSDT1Y2021.B25103

	Carbon County, Pennsylvania		Centre County, Pennsylvania	
Label	Estimate	Margin of Error	Estimate	Margin of Error
Median real estate taxes paid --				
Total:	2,844	±259	3,033	±215
Median real estate taxes paid for units with a mortgage	2,997	±376	3,347	±339
Median real estate taxes paid for units without a mortgage	2,618	±316	2,648	±281

Table: ACSDT1Y2021.B25103

	Chester County, Pennsylvania		Clearfield County, Pennsylvania	
Label	Estimate	Margin of Error	Estimate	Margin of Error
Median real estate taxes paid --				
Total:	5,735	±119	1,355	±76
Median real estate taxes paid for units with a mortgage	5,885	±135	1,637	±229
Median real estate taxes paid for units without a mortgage	5,379	±229	1,166	±136

Table: ACSDT1Y2021.B25103

	Crawford County, Pennsylvania		Cumberland County, Pennsylvania	
Label	Estimate	Margin of Error	Estimate	Margin of Error
Median real estate taxes paid --				
Total:	1,993	±115	2,831	±81
Median real estate taxes paid for units with a mortgage	2,239	±146	2,952	±104
Median real estate taxes paid for units without a mortgage	1,725	±167	2,617	±147

Table: ACSDT1Y2021.B25103

	Dauphin County, Pennsylvania		Delaware County, Pennsylvania	
Label	Estimate	Margin of Error	Estimate	Margin of Error
Median real estate taxes paid --				
Total:	2,784	±132	5,690	±140
Median real estate taxes paid for units with a mortgage	2,870	±189	6,002	±154
Median real estate taxes paid for units without a mortgage	2,643	±216	5,021	±323

Table: ACSDT1Y2021.B25103

	Erie County, Pennsylvania		Fayette County, Pennsylvania	
Label	Estimate	Margin of Error	Estimate	Margin of Error
Median real estate taxes paid --				
Total:	2,684	±99	1,463	±82
Median real estate taxes paid for units with a mortgage	2,795	±143	1,624	±299
Median real estate taxes paid for units without a mortgage	2,537	±141	1,376	±125

Table: ACSDT1Y2021.B25103

	Franklin County, Pennsylvania		Indiana County, Pennsylvania	
Label	Estimate	Margin of Error	Estimate	Margin of Error
Median real estate taxes paid --				
Total:	2,522	±137	2,172	±126
Median real estate taxes paid for units with a mortgage	2,586	±193	2,272	±182
Median real estate taxes paid for units without a mortgage	2,420	±192	2,087	±190

Table: ACSDT1Y2021.B25103

	Lackawanna County, Pennsylvania		Lancaster County, Pennsylvania	
Label	Estimate	Margin of Error	Estimate	Margin of Error
Median real estate taxes paid --				
Total:	2,673	±120	3,674	±87
Median real estate taxes paid for units with a mortgage	2,715	±159	3,784	±127
Median real estate taxes paid for units without a mortgage	2,617	±203	3,523	±107

Table: ACSDT1Y2021.B25103

	Lawrence County, Pennsylvania		Lebanon County, Pennsylvania	
Label	Estimate	Margin of Error	Estimate	Margin of Error
Median real estate taxes paid --				
Total:	2,092	±168	3,045	±166
Median real estate taxes paid for units with a mortgage	2,293	±182	3,165	±184
Median real estate taxes paid for units without a mortgage	1,852	±224	2,820	±283

Table: ACSDT1Y2021.B25103

	Lehigh County, Pennsylvania		Luzerne County, Pennsylvania	
Label	Estimate	Margin of Error	Estimate	Margin of Error
Median real estate taxes paid --				
Total:	4,283	±153	2,346	±84
Median real estate taxes paid for units with a mortgage	4,504	±220	2,526	±119
Median real estate taxes paid for units without a mortgage	3,914	±220	2,118	±135

Table: ACSDT1Y2021.B25103

	Lycoming County, Pennsylvania		Mercer County, Pennsylvania	
Label	Estimate	Margin of Error	Estimate	Margin of Error
Median real estate taxes paid --				
Total:	2,474	±128	1,829	±102
Median real estate taxes paid for units with a mortgage	2,615	±161	1,830	±108
Median real estate taxes paid for units without a mortgage	2,262	±218	1,827	±159

Table: ACSDT1Y2021.B25103

	Monroe County, Pennsylvania		Montgomery County, Pennsylvania	
Label	Estimate	Margin of Error	Estimate	Margin of Error
Median real estate taxes paid --				
Total:	4,252	±252	5,273	±98
Median real estate taxes paid for units with a mortgage	4,287	±288	5,328	±113
Median real estate taxes paid for units without a mortgage	4,163	±583	5,148	±192

Table: ACSDT1Y2021.B25103

	Northampton County, Pennsylvania		Northumberland County, Pennsylvania	
Label	Estimate	Margin of Error	Estimate	Margin of Error
Median real estate taxes paid --				
Total:	4,265	±147	1,744	±167
Median real estate taxes paid for units with a mortgage	4,425	±225	1,861	±219
Median real estate taxes paid for units without a mortgage	4,062	±249	1,597	±233

Table: ACSDT1Y2021.B25103

	Philadelphia County, Pennsylvania		Schuylkill County, Pennsylvania	
Label	Estimate	Margin of Error	Estimate	Margin of Error
Median real estate taxes paid --				
Total:	1,808	±49	1,889	±161
Median real estate taxes paid for units with a mortgage	2,008	±84	2,120	±198
Median real estate taxes paid for units without a mortgage	1,484	±74	1,649	±233

Table: ACSDT1Y2021.B25103

	Somerset County, Pennsylvania		Washington County, Pennsylvania	
Label	Estimate	Margin of Error	Estimate	Margin of Error
Median real estate taxes paid --				
Total:	1,337	±93	2,208	±137
Median real estate taxes paid for units with a mortgage	1,472	±133	2,417	±191
Median real estate taxes paid for units without a mortgage	1,213	±118	1,947	±166

Table: ACSDT1Y2021.B25103

	Westmoreland County, Pennsylvania		York County, Pennsylvania	
Label	Estimate	Margin of Error	Estimate	Margin of Error
Median real estate taxes paid --				
Total:	2,318	±95	3,613	±102
Median real estate taxes paid for units with a mortgage	2,550	±111	3,755	±136
Median real estate taxes paid for units without a mortgage	1,985	±128	3,364	±164


MORTGAGE STATUS BY MEDIAN REAL ESTATE TAXES PAID (DOLLARS)		
Note: The table shown may have been modified by user selections. Some information may be missing.		
DATA NOTES		
TABLE ID:	B25103	
SURVEY/PROGRAM:	American Community Survey	
VINTAGE:	2020	
DATASET:	ACSDT5Y2020	
PRODUCT:	ACS 5-Year Estimates Detailed Tables	
UNIVERSE:	Owner-occupied housing units	
FTP URL:	None	
API URL:	https://api.census.gov/data/2020/acs/acs5	
USER SELECTIONS		
GEOS	Pennsylvania; All Counties within Pennsylvania	
EXCLUDED COLUMNS	None	
APPLIED FILTERS	None	
APPLIED SORTS	None	
PIVOT & GROUPING		
PIVOT COLUMNS	None	
PIVOT MODE	Off	
ROW GROUPS	None	
VALUE COLUMNS	None	
WEB ADDRESS	https://data.census.gov/table?text=B25103&g=0400000US42,42\$0500000&tid=ACSDT5Y2020.B25103	

Table: ACSDT5Y2020.B25103

TABLE NOTES	<p>Although the American Community Survey (ACS) produces population, demographic and housing unit estimates, for 2020, the 2020 Census provides the official counts of the population and housing units for the nation, states, counties, cities, and towns. For 2016 to 2019, the Population Estimates Program provides estimates of the population for the nation, states, counties, cities, and towns and intercensal housing unit estimates for the nation, states, and counties.</p>
	<p>Supporting documentation on code lists, subject definitions, data accuracy, and statistical testing can be found on the American Community Survey website in the Technical Documentation section.</p> <p>Sample size and data quality measures (including coverage rates, allocation rates, and response rates) can be found on the American Community Survey website in the Methodology section.</p>
	Source: U.S. Census Bureau, 2016-2020 American Community Survey 5-Year Estimates
	<p>Data are based on a sample and are subject to sampling variability. The degree of uncertainty for an estimate arising from sampling variability is represented through the use of a margin of error. The value shown here is the 90 percent margin of error. The margin of error can be interpreted roughly as providing a 90 percent probability that the interval defined by the estimate minus the margin of error and the estimate plus the margin of error (the lower and upper confidence bounds) contains the true value. In addition to sampling variability, the ACS estimates are subject to nonsampling error (for a discussion of nonsampling variability, see ACS Technical Documentation). The effect of nonsampling error is not represented in these tables.</p>
	<p>The 2016-2020 American Community Survey (ACS) data generally reflect the September 2018 Office of Management and Budget (OMB) delineations of metropolitan and micropolitan statistical areas. In certain instances, the names, codes, and boundaries of the principal cities shown in ACS tables may differ from the OMB delineation lists due to differences in the effective dates of the geographic entities.</p>
	<p>Estimates of urban and rural populations, housing units, and characteristics reflect boundaries of urban areas defined based on Census 2010 data. As a result, data for urban and rural areas from the ACS do not necessarily reflect the results of ongoing urbanization.</p>

Table: ACSDT5Y2020.B25103

	<p>Explanation of Symbols:- The estimate could not be computed because there were an insufficient number of sample observations. For a ratio of medians estimate, one or both of the median estimates falls in the lowest interval or highest interval of an open-ended distribution.N The estimate or margin of error cannot be displayed because there were an insufficient number of sample cases in the selected geographic area. (X) The estimate or margin of error is not applicable or not available.median- The median falls in the lowest interval of an open-ended distribution (for example "2,500-")median+ The median falls in the highest interval of an open-ended distribution (for example "250,000+").** The margin of error could not be computed because there were an insufficient number of sample observations.*** The margin of error could not be computed because the median falls in the lowest interval or highest interval of an open-ended distribution.***** A margin of error is not appropriate because the corresponding estimate is controlled to an independent population or housing estimate. Effectively, the corresponding estimate has no sampling error and the margin of error may be treated as zero.</p>
COLUMN NOTES	None

Table: ACSDT5Y2020.B25103

	Pennsylvania		Adams County, Pennsylvania	
Label	Estimate	Margin of Error	Estimate	Margin of Error
Median real estate taxes paid --				
Total:	2,917	±9	3,234	±52
Median real estate taxes paid for units with a mortgage	3,246	±14	3,343	±76
Median real estate taxes paid for units without a mortgage	2,451	±14	3,031	±115

Table: ACSDT5Y2020.B25103

	Allegheny County, Pennsylvania		Armstrong County, Pennsylvania	
Label	Estimate	Margin of Error	Estimate	Margin of Error
Median real estate taxes paid --				
Total:	3,098	±32	1,990	±69
Median real estate taxes paid for units with a mortgage	3,365	±43	2,314	±102
Median real estate taxes paid for units without a mortgage	2,691	±51	1,754	±90

Table: ACSDT5Y2020.B25103

	Beaver County, Pennsylvania		Bedford County, Pennsylvania	
Label	Estimate	Margin of Error	Estimate	Margin of Error
Median real estate taxes paid --				
Total:	2,425	±45	1,236	±37
Median real estate taxes paid for units with a mortgage	2,579	±56	1,348	±51
Median real estate taxes paid for units without a mortgage	2,191	±79	1,095	±64

Table: ACSDT5Y2020.B25103

	Berks County, Pennsylvania		Blair County, Pennsylvania	
Label	Estimate	Margin of Error	Estimate	Margin of Error
Median real estate taxes paid --				
Total:	3,843	±53	1,546	±48
Median real estate taxes paid for units with a mortgage	4,005	±73	1,620	±75
Median real estate taxes paid for units without a mortgage	3,523	±87	1,463	±61

Table: ACSDT5Y2020.B25103

	Bradford County, Pennsylvania		Bucks County, Pennsylvania	
Label	Estimate	Margin of Error	Estimate	Margin of Error
Median real estate taxes paid --				
Total:	1,802	±52	5,265	±65
Median real estate taxes paid for units with a mortgage	1,977	±86	5,313	±84
Median real estate taxes paid for units without a mortgage	1,642	±71	5,157	±117

Table: ACSDT5Y2020.B25103

	Butler County, Pennsylvania		Cambria County, Pennsylvania	
Label	Estimate	Margin of Error	Estimate	Margin of Error
Median real estate taxes paid --				
Total:	2,633	±48	1,392	±35
Median real estate taxes paid for units with a mortgage	2,927	±78	1,500	±75
Median real estate taxes paid for units without a mortgage	2,287	±69	1,285	±40

Table: ACSDT5Y2020.B25103

	Cameron County, Pennsylvania		Carbon County, Pennsylvania	
Label	Estimate	Margin of Error	Estimate	Margin of Error
Median real estate taxes paid --				
Total:	1,384	±70	2,700	±92
Median real estate taxes paid for units with a mortgage	1,558	±167	2,873	±131
Median real estate taxes paid for units without a mortgage	1,278	±74	2,427	±148

Table: ACSDT5Y2020.B25103

	Centre County, Pennsylvania		Chester County, Pennsylvania	
Label	Estimate	Margin of Error	Estimate	Margin of Error
Median real estate taxes paid --				
Total:	2,905	±75	5,524	±51
Median real estate taxes paid for units with a mortgage	3,075	±124	5,720	±64
Median real estate taxes paid for units without a mortgage	2,659	±108	5,017	±137

Table: ACSDT5Y2020.B25103

	Clarion County, Pennsylvania		Clearfield County, Pennsylvania	
Label	Estimate	Margin of Error	Estimate	Margin of Error
Median real estate taxes paid --				
Total:	1,389	±39	1,353	±44
Median real estate taxes paid for units with a mortgage	1,481	±70	1,507	±78
Median real estate taxes paid for units without a mortgage	1,287	±60	1,201	±59

Table: ACSDT5Y2020.B25103

	Clinton County, Pennsylvania		Columbia County, Pennsylvania	
Label	Estimate	Margin of Error	Estimate	Margin of Error
Median real estate taxes paid --				
Total:	1,855	±67	1,873	±50
Median real estate taxes paid for units with a mortgage	2,053	±121	1,922	±54
Median real estate taxes paid for units without a mortgage	1,633	±95	1,797	±105

Table: ACSDT5Y2020.B25103

	Crawford County, Pennsylvania		Cumberland County, Pennsylvania	
Label	Estimate	Margin of Error	Estimate	Margin of Error
Median real estate taxes paid --				
Total:	1,869	±48	2,807	±47
Median real estate taxes paid for units with a mortgage	2,031	±91	2,886	±57
Median real estate taxes paid for units without a mortgage	1,691	±72	2,663	±77

Table: ACSDT5Y2020.B25103

	Dauphin County, Pennsylvania		Delaware County, Pennsylvania	
Label	Estimate	Margin of Error	Estimate	Margin of Error
Median real estate taxes paid --				
Total:	2,902	±62	5,323	±64
Median real estate taxes paid for units with a mortgage	3,042	±90	5,481	±79
Median real estate taxes paid for units without a mortgage	2,661	±80	4,989	±126

Table: ACSDT5Y2020.B25103

	Elk County, Pennsylvania		Erie County, Pennsylvania	
Label	Estimate	Margin of Error	Estimate	Margin of Error
Median real estate taxes paid --				
Total:	1,499	±66	2,554	±44
Median real estate taxes paid for units with a mortgage	1,572	±135	2,736	±63
Median real estate taxes paid for units without a mortgage	1,472	±68	2,306	±71

Table: ACSDT5Y2020.B25103

	Fayette County, Pennsylvania		Forest County, Pennsylvania	
Label	Estimate	Margin of Error	Estimate	Margin of Error
Median real estate taxes paid --				
Total:	1,346	±37	1,003	±75
Median real estate taxes paid for units with a mortgage	1,496	±65	1,202	±110
Median real estate taxes paid for units without a mortgage	1,201	±49	916	±72

Table: ACSDT5Y2020.B25103

	Franklin County, Pennsylvania		Fulton County, Pennsylvania	
Label	Estimate	Margin of Error	Estimate	Margin of Error
Median real estate taxes paid --				
Total:	2,332	±64	1,977	±88
Median real estate taxes paid for units with a mortgage	2,447	±81	2,144	±113
Median real estate taxes paid for units without a mortgage	2,107	±103	1,797	±99

Table: ACSDT5Y2020.B25103

	Greene County, Pennsylvania		Huntingdon County, Pennsylvania	
Label	Estimate	Margin of Error	Estimate	Margin of Error
Median real estate taxes paid --				
Total:	1,705	±95	1,452	±38
Median real estate taxes paid for units with a mortgage	1,941	±175	1,525	±73
Median real estate taxes paid for units without a mortgage	1,539	±131	1,385	±64

Table: ACSDT5Y2020.B25103

	Indiana County, Pennsylvania		Jefferson County, Pennsylvania	
Label	Estimate	Margin of Error	Estimate	Margin of Error
Median real estate taxes paid --				
Total:	2,214	±66	1,382	±37
Median real estate taxes paid for units with a mortgage	2,394	±98	1,505	±64
Median real estate taxes paid for units without a mortgage	2,036	±95	1,277	±49

Table: ACSDT5Y2020.B25103

	Juniata County, Pennsylvania		Lackawanna County, Pennsylvania	
Label	Estimate	Margin of Error	Estimate	Margin of Error
Median real estate taxes paid --				
Total:	1,799	±105	2,666	±63
Median real estate taxes paid for units with a mortgage	1,843	±161	2,811	±89
Median real estate taxes paid for units without a mortgage	1,751	±136	2,490	±104

Table: ACSDT5Y2020.B25103

	Lancaster County, Pennsylvania		Lawrence County, Pennsylvania	
Label	Estimate	Margin of Error	Estimate	Margin of Error
Median real estate taxes paid --				
Total:	3,565	±33	1,723	±52
Median real estate taxes paid for units with a mortgage	3,629	±45	1,891	±65
Median real estate taxes paid for units without a mortgage	3,456	±55	1,506	±86

Table: ACSDT5Y2020.B25103

	Lebanon County, Pennsylvania		Lehigh County, Pennsylvania	
Label	Estimate	Margin of Error	Estimate	Margin of Error
Median real estate taxes paid --				
Total:	2,831	±56	4,027	±63
Median real estate taxes paid for units with a mortgage	2,895	±80	4,116	±76
Median real estate taxes paid for units without a mortgage	2,728	±113	3,868	±89

Table: ACSDT5Y2020.B25103

	Luzerne County, Pennsylvania		Lycoming County, Pennsylvania	
Label	Estimate	Margin of Error	Estimate	Margin of Error
Median real estate taxes paid --				
Total:	2,191	±39	2,400	±55
Median real estate taxes paid for units with a mortgage	2,456	±58	2,503	±68
Median real estate taxes paid for units without a mortgage	1,866	±52	2,238	±88

Table: ACSDT5Y2020.B25103

	McKean County, Pennsylvania		Mercer County, Pennsylvania	
Label	Estimate	Margin of Error	Estimate	Margin of Error
Median real estate taxes paid --				
Total:	1,457	±45	1,690	±43
Median real estate taxes paid for units with a mortgage	1,595	±70	1,781	±57
Median real estate taxes paid for units without a mortgage	1,345	±55	1,582	±71

Table: ACSDT5Y2020.B25103

	Mifflin County, Pennsylvania		Monroe County, Pennsylvania	
Label	Estimate	Margin of Error	Estimate	Margin of Error
Median real estate taxes paid --				
Total:	1,871	±72	4,116	±114
Median real estate taxes paid for units with a mortgage	1,823	±92	4,364	±160
Median real estate taxes paid for units without a mortgage	1,918	±89	3,686	±177

Table: ACSDT5Y2020.B25103

	Montgomery County, Pennsylvania		Montour County, Pennsylvania	
Label	Estimate	Margin of Error	Estimate	Margin of Error
Median real estate taxes paid --				
Total:	5,066	±62	1,988	±85
Median real estate taxes paid for units with a mortgage	5,172	±77	2,221	±131
Median real estate taxes paid for units without a mortgage	4,866	±80	1,786	±118

Table: ACSDT5Y2020.B25103

	Northampton County, Pennsylvania		Northumberland County, Pennsylvania	
Label	Estimate	Margin of Error	Estimate	Margin of Error
Median real estate taxes paid --				
Total:	4,386	±61	1,495	±54
Median real estate taxes paid for units with a mortgage	4,560	±71	1,711	±108
Median real estate taxes paid for units without a mortgage	4,042	±133	1,368	±64

Table: ACSDT5Y2020.B25103

	Perry County, Pennsylvania		Philadelphia County, Pennsylvania	
Label	Estimate	Margin of Error	Estimate	Margin of Error
Median real estate taxes paid --				
Total:	2,419	±67	1,668	±23
Median real estate taxes paid for units with a mortgage	2,534	±105	1,811	±33
Median real estate taxes paid for units without a mortgage	2,235	±103	1,447	±25

Table: ACSDT5Y2020.B25103

	Pike County, Pennsylvania		Potter County, Pennsylvania	
Label	Estimate	Margin of Error	Estimate	Margin of Error
Median real estate taxes paid --				
Total:	3,292	±105	1,649	±86
Median real estate taxes paid for units with a mortgage	3,473	±143	1,813	±139
Median real estate taxes paid for units without a mortgage	2,967	±207	1,535	±103

Table: ACSDT5Y2020.B25103

	Schuylkill County, Pennsylvania		Snyder County, Pennsylvania	
Label	Estimate	Margin of Error	Estimate	Margin of Error
Median real estate taxes paid --				
Total:	1,764	±61	2,263	±76
Median real estate taxes paid for units with a mortgage	2,062	±111	2,359	±96
Median real estate taxes paid for units without a mortgage	1,496	±65	2,150	±128

Table: ACSDT5Y2020.B25103

	Somerset County, Pennsylvania		Sullivan County, Pennsylvania	
Label	Estimate	Margin of Error	Estimate	Margin of Error
Median real estate taxes paid --				
Total:	1,350	±41	1,547	±104
Median real estate taxes paid for units with a mortgage	1,473	±65	1,654	±124
Median real estate taxes paid for units without a mortgage	1,241	±60	1,447	±135

Table: ACSDT5Y2020.B25103

	Susquehanna County, Pennsylvania		Tioga County, Pennsylvania	
Label	Estimate	Margin of Error	Estimate	Margin of Error
Median real estate taxes paid --				
Total:	2,173	±62	1,911	±71
Median real estate taxes paid for units with a mortgage	2,287	±64	1,954	±90
Median real estate taxes paid for units without a mortgage	2,059	±102	1,864	±109

Table: ACSDT5Y2020.B25103

	Union County, Pennsylvania		Venango County, Pennsylvania	
Label	Estimate	Margin of Error	Estimate	Margin of Error
Median real estate taxes paid --				
Total:	2,465	±117	1,411	±43
Median real estate taxes paid for units with a mortgage	2,659	±166	1,675	±89
Median real estate taxes paid for units without a mortgage	2,279	±191	1,203	±69

Table: ACSDT5Y2020.B25103

	Warren County, Pennsylvania		Washington County, Pennsylvania	
Label	Estimate	Margin of Error	Estimate	Margin of Error
Median real estate taxes paid --				
Total:	1,521	±54	2,132	±65
Median real estate taxes paid for units with a mortgage	1,674	±67	2,454	±73
Median real estate taxes paid for units without a mortgage	1,418	±47	1,755	±74

Table: ACSDT5Y2020.B25103

	Wayne County, Pennsylvania		Westmoreland County, Pennsylvania	
Label	Estimate	Margin of Error	Estimate	Margin of Error
Median real estate taxes paid --				
Total:	2,615	±109	2,286	±40
Median real estate taxes paid for units with a mortgage	2,781	±165	2,434	±53
Median real estate taxes paid for units without a mortgage	2,450	±168	2,098	±62

Table: ACSDT5Y2020.B25103

	Wyoming County, Pennsylvania		York County, Pennsylvania	
Label	Estimate	Margin of Error	Estimate	Margin of Error
Median real estate taxes paid --				
Total:	2,554	±77	3,523	±49
Median real estate taxes paid for units with a mortgage	2,696	±102	3,624	±50
Median real estate taxes paid for units without a mortgage	2,357	±110	3,318	±100


MORTGAGE STATUS BY REAL ESTATE TAXES PAID		
Note: The table shown may have been modified by user selections. Some information may be missing.		
DATA NOTES		
TABLE ID:	B25102	
SURVEY/PROGRAM:	American Community Survey	
VINTAGE:	2021	
DATASET:	ACSDT1Y2021	
PRODUCT:	ACS 1-Year Estimates Detailed Tables	
UNIVERSE:	Owner-occupied housing units	
FTP URL:	None	
API URL:	https://api.census.gov/data/2021/acs/acs1	
USER SELECTIONS		
GEOS	All Counties within Pennsylvania; Pennsylvania	
VINTAGES	2021	
EXCLUDED COLUMNS	Pennsylvania!!Margin of Error	
	Adams County, Pennsylvania!!Margin of Error	
	Allegheny County, Pennsylvania!!Margin of Error	
	Armstrong County, Pennsylvania!!Margin of Error	
	Beaver County, Pennsylvania!!Margin of Error	
	Berks County, Pennsylvania!!Margin of Error	
	Blair County, Pennsylvania!!Margin of Error	
	Bucks County, Pennsylvania!!Margin of Error	
	Butler County, Pennsylvania!!Margin of Error	
	Cambria County, Pennsylvania!!Margin of Error	
	Carbon County, Pennsylvania!!Margin of Error	
	Centre County, Pennsylvania!!Margin of Error	
	Chester County, Pennsylvania!!Margin of Error	

Table: ACSDT1Y2021.B25102

	Clearfield County, Pennsylvania!!Margin of Error
	Crawford County, Pennsylvania!!Margin of Error
	Cumberland County, Pennsylvania!!Margin of Error
	Dauphin County, Pennsylvania!!Margin of Error
	Delaware County, Pennsylvania!!Margin of Error
	Erie County, Pennsylvania!!Margin of Error
	Fayette County, Pennsylvania!!Margin of Error
	Franklin County, Pennsylvania!!Margin of Error
	Indiana County, Pennsylvania!!Margin of Error
	Lackawanna County, Pennsylvania!!Margin of Error
	Lancaster County, Pennsylvania!!Margin of Error
	Lawrence County, Pennsylvania!!Margin of Error
	Lebanon County, Pennsylvania!!Margin of Error
	Lehigh County, Pennsylvania!!Margin of Error
	Luzerne County, Pennsylvania!!Margin of Error
	Lycoming County, Pennsylvania!!Margin of Error
	Mercer County, Pennsylvania!!Margin of Error
	Monroe County, Pennsylvania!!Margin of Error
	Montgomery County, Pennsylvania!!Margin of Error
	Northampton County, Pennsylvania!!Margin of Error
	Northumberland County, Pennsylvania!!Margin of Error
	Philadelphia County, Pennsylvania!!Margin of Error
	Schuylkill County, Pennsylvania!!Margin of Error
	Somerset County, Pennsylvania!!Margin of Error
	Washington County, Pennsylvania!!Margin of Error
	Westmoreland County, Pennsylvania!!Margin of Error
	York County, Pennsylvania!!Margin of Error
APPLIED FILTERS	None
APPLIED SORTS	None
PIVOT & GROUPING	

Table: ACSDT1Y2021.B25102

PIVOT COLUMNS	None
PIVOT MODE	Off
ROW GROUPS	None
VALUE COLUMNS	None
WEB ADDRESS	https://data.census.gov/table?q=Tax+Exempt+Vets&g=0400000US42,42\$0500000&y=2021&tid=ACSDT1Y2021.B25102&mode=false
TABLE NOTES	<p>Although the American Community Survey (ACS) produces population, demographic and housing unit estimates, it is the Census Bureau's Population Estimates Program that produces and disseminates the official estimates of the population for the nation, states, counties, cities, and towns and estimates of housing units for states and counties.</p> <p>Supporting documentation on code lists, subject definitions, data accuracy, and statistical testing can be found on the American Community Survey website in the Technical Documentation section.</p> <p>Sample size and data quality measures (including coverage rates, allocation rates, and response rates) can be found on the American Community Survey website in the Methodology section.</p> <p>Source: U.S. Census Bureau, 2021 American Community Survey 1-Year Estimates</p> <p>Data are based on a sample and are subject to sampling variability. The degree of uncertainty for an estimate arising from sampling variability is represented through the use of a margin of error. The value shown here is the 90 percent margin of error. The margin of error can be interpreted roughly as providing a 90 percent probability that the interval defined by the estimate minus the margin of error and the estimate plus the margin of error (the lower and upper confidence bounds) contains the true value. In addition to sampling variability, the ACS estimates are subject to nonsampling error (for a discussion of nonsampling variability, see ACS Technical Documentation). The effect of nonsampling error is not represented in these tables.</p> <p>The 2021 American Community Survey (ACS) data generally reflect the March 2020 Office of Management and Budget (OMB) delineations of metropolitan and micropolitan statistical areas. In certain instances the names, codes, and boundaries of the principal cities shown in ACS tables may differ from the OMB delineations due to differences in the effective dates of the geographic entities.</p>

Table: ACSDT1Y2021.B25102

	Estimates of urban and rural populations, housing units, and characteristics reflect boundaries of urban areas defined based on Census 2010 data. As a result, data for urban and rural areas from the ACS do not necessarily reflect the results of ongoing urbanization.
	<p>Explanation of Symbols:- The estimate could not be computed because there were an insufficient number of sample observations. For a ratio of medians estimate, one or both of the median estimates falls in the lowest interval or highest interval of an open-ended distribution. For a 5-year median estimate, the margin of error associated with a median was larger than the median itself.N The estimate or margin of error cannot be displayed because there were an insufficient number of sample cases in the selected geographic area. (X) The estimate or margin of error is not applicable or not available.median- The median falls in the lowest interval of an open-ended distribution (for example "2,500-")median+ The median falls in the highest interval of an open-ended distribution (for example "250,000+").** The margin of error could not be computed because there were an insufficient number of sample observations.*** The margin of error could not be computed because the median falls in the lowest interval or highest interval of an open-ended distribution.***** A margin of error is not appropriate because the corresponding estimate is controlled to an independent population or housing estimate. Effectively, the corresponding estimate has no sampling error and the margin of error may be treated as zero.</p>
COLUMN NOTES	None

Table: ACSDT1Y2021.B25102

	Pennsylvania	Adams County, Pennsylvania	Allegheny County, Pennsylvania	Armstrong County, Pennsylvania
Label	Estimate	Estimate	Estimate	Estimate
Total:	3,657,478	31,670	359,615	21,848
With a mortgage:	2,141,815	20,057	212,836	10,260
Less than \$800	151,306	706	24,051	957
\$800 to \$1,499	261,983	1,625	20,565	1,625
\$1,500 to \$1,999	173,570	1,184	13,424	1,319
\$2,000 to \$2,999	350,524	4,744	30,098	2,876
\$3,000 or more	1,162,798	11,558	121,398	3,243
No real estate taxes paid	41,634	240	3,300	240
Not mortgaged:	1,515,663	11,613	146,779	11,588
Less than \$800	224,809	1,150	24,573	1,634
\$800 to \$1,499	239,442	1,209	18,045	2,790
\$1,500 to \$1,999	129,357	467	9,755	1,680
\$2,000 to \$2,999	243,963	2,213	22,863	1,973
\$3,000 or more	631,003	6,379	68,184	2,933
No real estate taxes paid	47,089	195	3,359	578

Table: ACSDT1Y2021.B25102

	Beaver County, Pennsylvania	Berks County, Pennsylvania	Blair County, Pennsylvania	Bucks County, Pennsylvania
Label	Estimate	Estimate	Estimate	Estimate
Total:	54,476	118,330	38,832	190,258
With a mortgage:	31,356	71,438	21,732	124,937
Less than \$800	1,473	2,932	3,891	3,673
\$800 to \$1,499	4,187	5,680	5,807	5,086
\$1,500 to \$1,999	4,114	3,926	4,007	3,664
\$2,000 to \$2,999	7,630	9,391	3,637	7,242
\$3,000 or more	13,417	47,064	3,862	104,476
No real estate taxes paid	535	2,445	528	796
Not mortgaged:	23,120	46,892	17,100	65,321
Less than \$800	3,256	4,426	3,764	4,286
\$800 to \$1,499	4,308	4,695	4,791	4,502
\$1,500 to \$1,999	2,498	2,525	2,690	2,036
\$2,000 to \$2,999	3,991	5,443	2,648	3,956
\$3,000 or more	7,899	28,177	2,534	49,448
No real estate taxes paid	1,168	1,626	673	1,093

Table: ACSDT1Y2021.B25102

	Butler County, Pennsylvania	Cambria County, Pennsylvania	Carbon County, Pennsylvania	Centre County, Pennsylvania
Label	Estimate	Estimate	Estimate	Estimate
Total:	63,916	43,056	19,616	37,764
With a mortgage:	36,886	19,517	12,058	21,088
Less than \$800	2,264	4,658	640	1,655
\$800 to \$1,499	5,355	5,957	1,243	1,521
\$1,500 to \$1,999	3,350	2,828	1,360	1,800
\$2,000 to \$2,999	7,236	3,244	2,737	4,408
\$3,000 or more	17,567	2,759	5,962	11,655
No real estate taxes paid	1,114	71	116	49
Not mortgaged:	27,030	23,539	7,558	16,676
Less than \$800	5,399	7,143	1,076	2,619
\$800 to \$1,499	3,754	7,197	1,060	2,141
\$1,500 to \$1,999	2,694	2,690	438	1,605
\$2,000 to \$2,999	4,496	2,699	1,851	2,775
\$3,000 or more	9,954	2,827	3,009	7,186
No real estate taxes paid	733	983	124	350

Table: ACSDT1Y2021.B25102

	Chester County, Pennsylvania	Clearfield County, Pennsylvania	Crawford County, Pennsylvania	Cumberland County, Pennsylvania
Label	Estimate	Estimate	Estimate	Estimate
Total:	152,009	25,112	25,485	78,350
With a mortgage:	103,263	10,724	12,296	49,766
Less than \$800	2,701	1,568	1,047	2,925
\$800 to \$1,499	3,476	3,411	2,339	5,605
\$1,500 to \$1,999	2,372	1,185	1,827	2,874
\$2,000 to \$2,999	6,662	1,935	3,682	13,984
\$3,000 or more	86,958	2,510	3,289	24,053
No real estate taxes paid	1,094	115	112	325
Not mortgaged:	48,746	14,388	13,189	28,584
Less than \$800	2,397	3,736	2,951	3,670
\$800 to \$1,499	2,378	5,175	2,759	2,645
\$1,500 to \$1,999	1,279	1,614	1,682	2,515
\$2,000 to \$2,999	2,420	1,812	3,283	7,957
\$3,000 or more	38,978	1,651	2,257	10,690
No real estate taxes paid	1,294	400	257	1,107

Table: ACSDT1Y2021.B25102

	Dauphin County, Pennsylvania	Delaware County, Pennsylvania	Erie County, Pennsylvania	Fayette County, Pennsylvania
Label	Estimate	Estimate	Estimate	Estimate
Total:	79,289	150,753	74,697	41,839
With a mortgage:	48,241	94,186	41,458	19,599
Less than \$800	2,905	3,248	2,056	2,374
\$800 to \$1,499	6,823	3,317	5,132	6,625
\$1,500 to \$1,999	5,237	2,256	4,363	1,806
\$2,000 to \$2,999	10,134	5,679	10,673	4,186
\$3,000 or more	22,472	78,321	17,854	3,901
No real estate taxes paid	670	1,365	1,380	707
Not mortgaged:	31,048	56,567	33,239	22,240
Less than \$800	2,613	5,173	3,537	5,577
\$800 to \$1,499	5,591	4,911	5,009	6,198
\$1,500 to \$1,999	3,056	2,880	3,130	2,884
\$2,000 to \$2,999	6,275	3,779	8,122	3,607
\$3,000 or more	13,060	38,023	12,277	3,052
No real estate taxes paid	453	1,801	1,164	922

Table: ACSDT1Y2021.B25102

	Franklin County, Pennsylvania	Indiana County, Pennsylvania	Lackawanna County, Pennsylvania	Lancaster County, Pennsylvania
Label	Estimate	Estimate	Estimate	Estimate
Total:	45,645	23,838	58,765	145,444
With a mortgage:	27,779	10,441	32,990	86,724
Less than \$800	2,713	627	1,646	4,780
\$800 to \$1,499	3,773	1,959	5,979	5,119
\$1,500 to \$1,999	2,890	1,669	3,585	3,669
\$2,000 to \$2,999	6,911	3,109	7,039	13,650
\$3,000 or more	10,565	2,835	14,230	58,308
No real estate taxes paid	927	242	511	1,198
Not mortgaged:	17,866	13,397	25,775	58,720
Less than \$800	2,108	1,648	2,487	7,606
\$800 to \$1,499	3,018	2,795	3,849	4,565
\$1,500 to \$1,999	1,693	1,608	3,227	1,602
\$2,000 to \$2,999	4,344	3,634	5,161	7,260
\$3,000 or more	6,123	3,050	10,775	36,209
No real estate taxes paid	580	662	276	1,478

Table: ACSDT1Y2021.B25102

	Lawrence County, Pennsylvania	Lebanon County, Pennsylvania	Lehigh County, Pennsylvania	Luzerne County, Pennsylvania
Label	Estimate	Estimate	Estimate	Estimate
Total:	27,084	38,556	90,523	91,558
With a mortgage:	13,662	22,549	57,709	49,801
Less than \$800	1,447	733	2,736	3,352
\$800 to \$1,499	2,410	1,745	2,998	8,368
\$1,500 to \$1,999	1,839	1,849	1,852	6,369
\$2,000 to \$2,999	3,732	5,889	4,813	12,359
\$3,000 or more	4,153	11,999	44,387	18,744
No real estate taxes paid	81	334	923	609
Not mortgaged:	13,422	16,007	32,814	41,757
Less than \$800	2,977	1,415	2,060	5,787
\$800 to \$1,499	2,338	1,944	3,131	8,016
\$1,500 to \$1,999	1,694	1,744	1,761	5,126
\$2,000 to \$2,999	2,710	2,976	3,228	9,815
\$3,000 or more	3,299	7,005	21,122	11,432
No real estate taxes paid	404	923	1,512	1,581

Table: ACSDT1Y2021.B25102

	Lycoming County, Pennsylvania	Mercer County, Pennsylvania	Monroe County, Pennsylvania	Montgomery County, Pennsylvania
Label	Estimate	Estimate	Estimate	Estimate
Total:	33,788	33,465	53,707	242,411
With a mortgage:	19,758	15,834	34,800	162,394
Less than \$800	738	1,829	1,062	2,673
\$800 to \$1,499	2,492	3,559	1,794	5,302
\$1,500 to \$1,999	3,322	3,594	786	4,155
\$2,000 to \$2,999	5,133	3,775	3,534	10,581
\$3,000 or more	7,736	2,764	26,347	137,571
No real estate taxes paid	337	313	1,277	2,112
Not mortgaged:	14,030	17,631	18,907	80,017
Less than \$800	2,116	2,498	2,282	3,157
\$800 to \$1,499	2,060	4,513	1,886	4,237
\$1,500 to \$1,999	1,749	2,487	553	2,485
\$2,000 to \$2,999	3,396	4,919	1,501	5,996
\$3,000 or more	4,306	2,855	11,521	61,076
No real estate taxes paid	403	359	1,164	3,066

Table: ACSDT1Y2021.B25102

	Northampton County, Pennsylvania	Northumberland County, Pennsylvania	Philadelphia County, Pennsylvania	Schuylkill County, Pennsylvania
Label	Estimate	Estimate	Estimate	Estimate
Total:	88,929	28,575	348,935	42,939
With a mortgage:	53,418	14,657	202,880	19,684
Less than \$800	4,364	2,954	20,931	1,671
\$800 to \$1,499	3,644	2,853	46,300	5,213
\$1,500 to \$1,999	1,514	1,818	29,450	2,373
\$2,000 to \$2,999	4,592	2,538	43,526	4,724
\$3,000 or more	38,417	4,076	53,880	5,664
No real estate taxes paid	887	418	8,793	39
Not mortgaged:	35,511	13,918	146,055	23,255
Less than \$800	3,465	3,542	37,831	3,740
\$800 to \$1,499	3,071	2,844	32,188	7,108
\$1,500 to \$1,999	1,187	1,459	17,656	2,268
\$2,000 to \$2,999	3,106	2,823	26,867	4,014
\$3,000 or more	24,018	2,672	23,970	5,916
No real estate taxes paid	664	578	7,543	209

Table: ACSDT1Y2021.B25102

	Somerset County, Pennsylvania	Washington County, Pennsylvania	Westmoreland County, Pennsylvania	York County, Pennsylvania
Label	Estimate	Estimate	Estimate	Estimate
Total:	22,970	70,795	120,390	137,171
With a mortgage:	11,524	40,092	67,696	88,286
Less than \$800	2,241	4,657	4,394	4,189
\$800 to \$1,499	3,456	6,760	11,668	6,698
\$1,500 to \$1,999	1,837	4,675	8,543	5,284
\$2,000 to \$2,999	1,931	8,135	15,906	14,036
\$3,000 or more	1,680	14,741	26,195	56,119
No real estate taxes paid	379	1,124	990	1,960
Not mortgaged:	11,446	30,703	52,694	48,885
Less than \$800	3,512	6,888	8,332	3,761
\$800 to \$1,499	3,402	5,345	11,630	7,069
\$1,500 to \$1,999	1,058	3,336	5,840	2,805
\$2,000 to \$2,999	1,438	6,505	11,080	6,669
\$3,000 or more	1,675	8,357	14,374	27,401
No real estate taxes paid	361	272	1,438	1,180

MORTGAGE STATUS BY REAL ESTATE TAXES PAID		<div>United States[®] Census Bureau</div>
Note: The table shown may have been modified by user selections. Some information may be missing.		
DATA NOTES		
TABLE ID:	B25102	
SURVEY/PROGRAM:	American Community Survey	
VINTAGE:	2020	
DATASET:	ACSDT5Y2020	
PRODUCT:	ACS 5-Year Estimates Detailed Tables	
UNIVERSE:	Owner-occupied housing units	
FTP URL:	None	
API URL:	https://api.census.gov/data/2020/acs/acs5	
USER SELECTIONS		
TABLES	B25102	
GEOS	Pennsylvania; All Counties within Pennsylvania	
EXCLUDED COLUMNS	None	
APPLIED FILTERS	None	
APPLIED SORTS	None	
PIVOT & GROUPING		
PIVOT COLUMNS	None	
PIVOT MODE	Off	
ROW GROUPS	None	
VALUE COLUMNS	None	

Table: ACSDT5Y2020.B25102

WEB ADDRESS	https://data.census.gov/table?q=B25102&g=040XX00US42,42\$0500000&tid=ACSDT5Y2020.B25102
TABLE NOTES	<p>Although the American Community Survey (ACS) produces population, demographic and housing unit estimates, for 2020, the 2020 Census provides the official counts of the population and housing units for the nation, states, counties, cities, and towns. For 2016 to 2019, the Population Estimates Program provides estimates of the population for the nation, states, counties, cities, and towns and intercensal housing unit estimates for the nation, states, and counties.</p> <p>Supporting documentation on code lists, subject definitions, data accuracy, and statistical testing can be found on the American Community Survey website in the Technical Documentation section.</p> <p>Sample size and data quality measures (including coverage rates, allocation rates, and response rates) can be found on the American Community Survey website in the Methodology section.</p> <p>Source: U.S. Census Bureau, 2016-2020 American Community Survey 5-Year Estimates</p> <p>Data are based on a sample and are subject to sampling variability. The degree of uncertainty for an estimate arising from sampling variability is represented through the use of a margin of error. The value shown here is the 90 percent margin of error. The margin of error can be interpreted roughly as providing a 90 percent probability that the interval defined by the estimate minus the margin of error and the estimate plus the margin of error (the lower and upper confidence bounds) contains the true value. In addition to sampling variability, the ACS estimates are subject to nonsampling error (for a discussion of nonsampling variability, see ACS Technical Documentation). The effect of nonsampling error is not represented in these tables.</p> <p>The 2016-2020 American Community Survey (ACS) data generally reflect the September 2018 Office of Management and Budget (OMB) delineations of metropolitan and micropolitan statistical areas. In certain instances, the names, codes, and boundaries of the principal cities shown in ACS tables may differ from the OMB delineation lists due to differences in the effective dates of the geographic entities.</p> <p>Estimates of urban and rural populations, housing units, and characteristics reflect boundaries of urban areas defined based on Census 2010 data. As a result, data for urban and rural areas from the ACS do not necessarily reflect the results of ongoing urbanization.</p>

Table: ACSDT5Y2020.B25102

	<p>Explanation of Symbols:- The estimate could not be computed because there were an insufficient number of sample observations. For a ratio of medians estimate, one or both of the median estimates falls in the lowest interval or highest interval of an open-ended distribution.N The estimate or margin of error cannot be displayed because there were an insufficient number of sample cases in the selected geographic area. (X) The estimate or margin of error is not applicable or not available.median- The median falls in the lowest interval of an open-ended distribution (for example "2,500-")median+ The median falls in the highest interval of an open-ended distribution (for example "250,000+").** The margin of error could not be computed because there were an insufficient number of sample observations.*** The margin of error could not be computed because the median falls in the lowest interval or highest interval of an open-ended distribution.***** A margin of error is not appropriate because the corresponding estimate is controlled to an independent population or housing estimate. Effectively, the corresponding estimate has no sampling error and the margin of error may be treated as zero.</p>
COLUMN NOTES	None

Table: ACSDT5Y2020.B25102

	Pennsylvania		Adams County, Pennsylvania	
Label	Estimate	Margin of Error	Estimate	Margin of Error
Total:	3,522,269	±14,124	30,850	±570
With a mortgage:	2,111,469	±10,172	19,434	±581
Less than \$800	134,044	±2,851	692	±180
\$800 to \$1,499	283,348	±4,239	1,483	±210
\$1,500 to \$1,999	180,974	±3,151	1,653	±329
\$2,000 to \$2,999	364,973	±4,236	4,014	±364
\$3,000 or more	1,126,876	±7,404	11,305	±581
No real estate taxes paid	21,254	±1,217	287	±119
Not mortgaged:	1,410,800	±7,960	11,416	±433
Less than \$800	203,189	±2,787	1,084	±178
\$800 to \$1,499	241,676	±2,948	1,230	±195
\$1,500 to \$1,999	136,655	±2,453	744	±144
\$2,000 to \$2,999	239,636	±3,376	2,380	±279
\$3,000 or more	557,835	±5,157	5,607	±387
No real estate taxes paid	31,809	±1,290	371	±132

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	Allegheny County, Pennsylvania		Armstrong County, Pennsylvania	
Label	Estimate	Margin of Error	Estimate	Margin of Error
Total:	350,794	±2,817	21,805	±467
With a mortgage:	208,605	±2,308	10,412	±393
Less than \$800	21,227	±1,079	1,107	±164
\$800 to \$1,499	21,955	±1,034	1,872	±215
\$1,500 to \$1,999	12,871	±762	1,441	±160
\$2,000 to \$2,999	33,792	±1,189	2,397	±270
\$3,000 or more	116,336	±1,995	3,530	±289
No real estate taxes paid	2,424	±400	65	±28
Not mortgaged:	142,189	±2,225	11,393	±389
Less than \$800	22,968	±1,039	1,762	±199
\$800 to \$1,499	18,904	±1,001	3,012	±301
\$1,500 to \$1,999	10,893	±788	1,655	±225
\$2,000 to \$2,999	24,105	±970	2,402	±276
\$3,000 or more	61,981	±1,574	2,400	±252
No real estate taxes paid	3,338	±431	162	±68

Table: ACSDT5Y2020.B25102

	Beaver County, Pennsylvania		Bedford County, Pennsylvania	
Label	Estimate	Margin of Error	Estimate	Margin of Error
Total:	52,598	±847	15,824	±388
With a mortgage:	29,473	±911	7,723	±396
Less than \$800	1,666	±239	1,523	±171
\$800 to \$1,499	4,139	±425	2,944	±303
\$1,500 to \$1,999	4,025	±368	1,067	±132
\$2,000 to \$2,999	8,043	±587	1,115	±159
\$3,000 or more	11,107	±666	992	±181
No real estate taxes paid	493	±122	82	±41
Not mortgaged:	23,125	±877	8,101	±380
Less than \$800	3,564	±324	2,618	±254
\$800 to \$1,499	3,990	±406	2,607	±227
\$1,500 to \$1,999	2,713	±324	951	±159
\$2,000 to \$2,999	5,335	±391	907	±139
\$3,000 or more	6,971	±492	621	±123
No real estate taxes paid	552	±146	397	±128

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	Berks County, Pennsylvania		Blair County, Pennsylvania	
Label	Estimate	Margin of Error	Estimate	Margin of Error
Total:	111,089	±1,381	36,288	±745
With a mortgage:	71,550	±1,376	19,622	±735
Less than \$800	1,840	±279	2,738	±367
\$800 to \$1,499	4,713	±391	6,226	±524
\$1,500 to \$1,999	4,016	±419	3,132	±379
\$2,000 to \$2,999	10,762	±727	3,812	±373
\$3,000 or more	49,812	±1,363	3,518	±412
No real estate taxes paid	407	±148	196	±95
Not mortgaged:	39,539	±1,129	16,666	±637
Less than \$800	2,800	±368	4,013	±430
\$800 to \$1,499	4,471	±462	4,332	±403
\$1,500 to \$1,999	3,071	±410	2,513	±322
\$2,000 to \$2,999	5,373	±513	3,408	±352
\$3,000 or more	23,219	±914	1,968	±241
No real estate taxes paid	605	±151	432	±143

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	Bradford County, Pennsylvania		Bucks County, Pennsylvania	
Label	Estimate	Margin of Error	Estimate	Margin of Error
Total:	18,248	±404	187,963	±1,599
With a mortgage:	8,848	±349	128,034	±2,118
Less than \$800	881	±144	2,096	±415
\$800 to \$1,499	2,236	±208	5,275	±564
\$1,500 to \$1,999	1,303	±189	3,605	±474
\$2,000 to \$2,999	2,373	±231	8,596	±641
\$3,000 or more	1,927	±245	107,892	±2,318
No real estate taxes paid	128	±64	570	±203
Not mortgaged:	9,400	±321	59,929	±1,761
Less than \$800	1,810	±186	2,923	±455
\$800 to \$1,499	2,403	±227	3,902	±537
\$1,500 to \$1,999	1,430	±169	1,761	±234
\$2,000 to \$2,999	1,809	±169	3,799	±393
\$3,000 or more	1,785	±201	46,519	±1,526
No real estate taxes paid	163	±47	1,025	±212

Table: ACSDT5Y2020.B25102

	Butler County, Pennsylvania		Cambria County, Pennsylvania	
Label	Estimate	Margin of Error	Estimate	Margin of Error
Total:	59,092	±766	42,554	±638
With a mortgage:	34,501	±851	19,463	±502
Less than \$800	1,697	±233	3,578	±293
\$800 to \$1,499	4,951	±405	6,033	±431
\$1,500 to \$1,999	3,685	±413	2,721	±316
\$2,000 to \$2,999	7,198	±595	3,572	±365
\$3,000 or more	16,487	±673	3,316	±420
No real estate taxes paid	483	±136	243	±82
Not mortgaged:	24,591	±828	23,091	±634
Less than \$800	3,273	±324	6,518	±448
\$800 to \$1,499	3,932	±367	6,501	±412
\$1,500 to \$1,999	3,070	±300	2,904	±294
\$2,000 to \$2,999	6,118	±553	3,494	±289
\$3,000 or more	7,663	±591	3,040	±325
No real estate taxes paid	535	±136	634	±246

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	Cameron County, Pennsylvania		Carbon County, Pennsylvania	
Label	Estimate	Margin of Error	Estimate	Margin of Error
Total:	1,567	±97	19,893	±646
With a mortgage:	644	±92	11,201	±596
Less than \$800	91	±61	679	±181
\$800 to \$1,499	209	±57	1,087	±239
\$1,500 to \$1,999	160	±62	1,226	±232
\$2,000 to \$2,999	100	±37	2,921	±406
\$3,000 or more	77	±35	5,170	±528
No real estate taxes paid	7	±10	118	±74
Not mortgaged:	923	±95	8,692	±545
Less than \$800	187	±53	1,163	±227
\$800 to \$1,499	389	±78	1,516	±247
\$1,500 to \$1,999	159	±47	825	±160
\$2,000 to \$2,999	112	±35	1,852	±341
\$3,000 or more	48	±26	3,235	±424
No real estate taxes paid	28	±28	101	±68

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	Centre County, Pennsylvania		Chester County, Pennsylvania	
Label	Estimate	Margin of Error	Estimate	Margin of Error
Total:	37,083	±711	144,688	±1,420
With a mortgage:	22,347	±712	100,556	±1,667
Less than \$800	1,081	±309	1,541	±216
\$800 to \$1,499	2,492	±322	2,032	±299
\$1,500 to \$1,999	1,832	±293	1,538	±252
\$2,000 to \$2,999	5,404	±499	6,781	±577
\$3,000 or more	11,402	±647	88,069	±1,646
No real estate taxes paid	136	±53	595	±233
Not mortgaged:	14,736	±636	44,132	±1,189
Less than \$800	1,730	±209	2,407	±361
\$800 to \$1,499	1,728	±265	2,150	±323
\$1,500 to \$1,999	1,453	±201	957	±169
\$2,000 to \$2,999	3,293	±402	3,233	±362
\$3,000 or more	5,955	±476	34,574	±1,009
No real estate taxes paid	577	±172	811	±152

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	Clarion County, Pennsylvania		Clearfield County, Pennsylvania	
Label	Estimate	Margin of Error	Estimate	Margin of Error
Total:	11,075	±290	24,544	±630
With a mortgage:	5,439	±247	11,732	±548
Less than \$800	844	±93	2,108	±216
\$800 to \$1,499	1,902	±202	3,672	±318
\$1,500 to \$1,999	615	±97	1,966	±298
\$2,000 to \$2,999	1,084	±131	2,110	±298
\$3,000 or more	949	±149	1,759	±244
No real estate taxes paid	45	±28	117	±43
Not mortgaged:	5,636	±242	12,812	±626
Less than \$800	1,508	±148	3,983	±440
\$800 to \$1,499	1,770	±145	3,912	±311
\$1,500 to \$1,999	690	±101	1,937	±208
\$2,000 to \$2,999	921	±138	1,578	±292
\$3,000 or more	660	±138	1,241	±245
No real estate taxes paid	87	±39	161	±50

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	Clinton County, Pennsylvania		Columbia County, Pennsylvania	
Label	Estimate	Margin of Error	Estimate	Margin of Error
Total:	10,487	±304	18,072	±435
With a mortgage:	5,815	±251	9,468	±401
Less than \$800	667	±108	614	±134
\$800 to \$1,499	1,120	±156	2,516	±296
\$1,500 to \$1,999	1,027	±167	1,861	±244
\$2,000 to \$2,999	1,535	±236	2,278	±203
\$3,000 or more	1,442	±186	2,131	±216
No real estate taxes paid	24	±16	68	±44
Not mortgaged:	4,672	±276	8,604	±400
Less than \$800	1,003	±143	1,354	±206
\$800 to \$1,499	1,038	±150	2,111	±270
\$1,500 to \$1,999	856	±187	1,211	±165
\$2,000 to \$2,999	909	±125	2,058	±274
\$3,000 or more	731	±119	1,637	±209
No real estate taxes paid	135	±57	233	±68

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	Crawford County, Pennsylvania		Cumberland County, Pennsylvania	
Label	Estimate	Margin of Error	Estimate	Margin of Error
Total:	25,593	±638	70,533	±1,270
With a mortgage:	13,137	±542	44,909	±1,214
Less than \$800	1,266	±201	2,053	±328
\$800 to \$1,499	3,009	±239	4,238	±560
\$1,500 to \$1,999	2,112	±218	5,065	±474
\$2,000 to \$2,999	3,283	±285	12,365	±814
\$3,000 or more	3,309	±378	20,910	±941
No real estate taxes paid	158	±73	278	±119
Not mortgaged:	12,456	±521	25,624	±1,021
Less than \$800	2,144	±224	2,638	±326
\$800 to \$1,499	3,284	±286	2,481	±332
\$1,500 to \$1,999	1,832	±193	2,831	±397
\$2,000 to \$2,999	2,626	±245	6,764	±547
\$3,000 or more	2,370	±230	10,156	±749
No real estate taxes paid	200	±65	754	±225

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	Dauphin County, Pennsylvania		Delaware County, Pennsylvania	
Label	Estimate	Margin of Error	Estimate	Margin of Error
Total:	72,073	±1,658	143,938	±1,464
With a mortgage:	46,382	±1,622	94,938	±1,413
Less than \$800	1,736	±310	2,424	±253
\$800 to \$1,499	5,738	±493	4,034	±466
\$1,500 to \$1,999	4,618	±556	2,606	±359
\$2,000 to \$2,999	10,550	±773	6,874	±556
\$3,000 or more	23,457	±1,268	78,303	±1,311
No real estate taxes paid	283	±87	697	±182
Not mortgaged:	25,691	±946	49,000	±1,230
Less than \$800	2,318	±283	3,322	±435
\$800 to \$1,499	3,218	±377	3,667	±505
\$1,500 to \$1,999	3,089	±354	2,298	±350
\$2,000 to \$2,999	5,982	±462	4,122	±448
\$3,000 or more	10,549	±741	34,362	±1,077
No real estate taxes paid	535	±179	1,229	±252

Table: ACSDT5Y2020.B25102

	Elk County, Pennsylvania		Erie County, Pennsylvania	
Label	Estimate	Margin of Error	Estimate	Margin of Error
Total:	11,151	±348	73,941	±1,146
With a mortgage:	4,813	±349	42,026	±1,180
Less than \$800	516	±125	1,773	±214
\$800 to \$1,499	1,757	±224	5,191	±412
\$1,500 to \$1,999	675	±150	5,743	±666
\$2,000 to \$2,999	1,103	±184	10,921	±697
\$3,000 or more	690	±134	17,860	±874
No real estate taxes paid	72	±50	538	±185
Not mortgaged:	6,338	±337	31,915	±881
Less than \$800	975	±189	4,418	±448
\$800 to \$1,499	2,269	±307	4,906	±473
\$1,500 to \$1,999	1,211	±200	3,896	±380
\$2,000 to \$2,999	1,031	±179	7,993	±530
\$3,000 or more	797	±187	10,118	±686
No real estate taxes paid	55	±36	584	±132

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	Fayette County, Pennsylvania		Forest County, Pennsylvania	
Label	Estimate	Margin of Error	Estimate	Margin of Error
Total:	40,642	±799	1,772	±158
With a mortgage:	20,253	±868	565	±92
Less than \$800	3,434	±402	140	±45
\$800 to \$1,499	6,631	±469	248	±51
\$1,500 to \$1,999	3,417	±520	100	±40
\$2,000 to \$2,999	3,678	±408	40	±19
\$3,000 or more	2,893	±327	30	±19
No real estate taxes paid	200	±81	7	±7
Not mortgaged:	20,389	±720	1,207	±127
Less than \$800	6,001	±538	496	±89
\$800 to \$1,499	6,815	±485	406	±74
\$1,500 to \$1,999	2,847	±393	151	±45
\$2,000 to \$2,999	2,622	±296	57	±25
\$3,000 or more	1,720	±256	81	±35
No real estate taxes paid	384	±117	16	±15

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	Franklin County, Pennsylvania		Fulton County, Pennsylvania	
Label	Estimate	Margin of Error	Estimate	Margin of Error
Total:	43,688	±864	4,726	±150
With a mortgage:	26,445	±813	2,387	±149
Less than \$800	1,866	±363	189	±54
\$800 to \$1,499	4,689	±508	619	±77
\$1,500 to \$1,999	3,114	±340	282	±58
\$2,000 to \$2,999	7,616	±591	648	±80
\$3,000 or more	8,861	±757	628	±91
No real estate taxes paid	299	±125	21	±13
Not mortgaged:	17,243	±818	2,339	±110
Less than \$800	2,835	±445	338	±52
\$800 to \$1,499	2,989	±333	613	±68
\$1,500 to \$1,999	2,173	±358	296	±55
\$2,000 to \$2,999	3,887	±445	535	±70
\$3,000 or more	4,942	±433	472	±66
No real estate taxes paid	417	±142	85	±39

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	Greene County, Pennsylvania		Huntingdon County, Pennsylvania	
Label	Estimate	Margin of Error	Estimate	Margin of Error
Total:	10,912	±346	12,927	±329
With a mortgage:	4,976	±307	6,381	±309
Less than \$800	556	±156	1,106	±134
\$800 to \$1,499	1,340	±203	2,014	±189
\$1,500 to \$1,999	576	±134	1,053	±130
\$2,000 to \$2,999	931	±175	1,298	±124
\$3,000 or more	1,406	±194	875	±133
No real estate taxes paid	167	±111	35	±19
Not mortgaged:	5,936	±323	6,546	±285
Less than \$800	1,555	±280	1,567	±153
\$800 to \$1,499	1,192	±168	1,982	±152
\$1,500 to \$1,999	821	±183	979	±116
\$2,000 to \$2,999	939	±155	1,394	±257
\$3,000 or more	1,115	±186	523	±95
No real estate taxes paid	314	±96	101	±33

Table: ACSDT5Y2020.B25102

	Indiana County, Pennsylvania		Jefferson County, Pennsylvania	
Label	Estimate	Margin of Error	Estimate	Margin of Error
Total:	23,720	±594	13,765	±328
With a mortgage:	11,368	±605	6,278	±303
Less than \$800	927	±166	1,265	±156
\$800 to \$1,499	1,938	±213	1,825	±161
\$1,500 to \$1,999	1,611	±261	1,141	±123
\$2,000 to \$2,999	2,962	±387	1,231	±130
\$3,000 or more	3,851	±350	742	±126
No real estate taxes paid	79	±50	74	±30
Not mortgaged:	12,352	±443	7,487	±260
Less than \$800	1,886	±283	1,946	±166
\$800 to \$1,499	2,309	±231	2,410	±217
\$1,500 to \$1,999	1,729	±200	926	±98
\$2,000 to \$2,999	2,996	±290	1,374	±151
\$3,000 or more	3,145	±301	701	±110
No real estate taxes paid	287	±84	130	±34

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	Juniata County, Pennsylvania		Lackawanna County, Pennsylvania	
Label	Estimate	Margin of Error	Estimate	Margin of Error
Total:	6,928	±229	56,316	±987
With a mortgage:	3,614	±215	30,508	±1,044
Less than \$800	281	±67	1,589	±316
\$800 to \$1,499	1,168	±181	4,748	±537
\$1,500 to \$1,999	505	±123	3,483	±397
\$2,000 to \$2,999	961	±134	6,567	±542
\$3,000 or more	675	±142	13,902	±669
No real estate taxes paid	24	±14	219	±87
Not mortgaged:	3,314	±238	25,808	±951
Less than \$800	687	±104	2,173	±292
\$800 to \$1,499	729	±127	4,643	±545
\$1,500 to \$1,999	457	±107	3,079	±387
\$2,000 to \$2,999	898	±145	5,421	±567
\$3,000 or more	520	±103	9,786	±685
No real estate taxes paid	23	±14	706	±410

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	Lancaster County, Pennsylvania		Lawrence County, Pennsylvania	
Label	Estimate	Margin of Error	Estimate	Margin of Error
Total:	141,505	±1,391	27,882	±488
With a mortgage:	89,197	±1,697	15,449	±508
Less than \$800	3,517	±550	1,567	±233
\$800 to \$1,499	4,977	±499	4,101	±423
\$1,500 to \$1,999	4,402	±538	2,529	±259
\$2,000 to \$2,999	17,529	±1,119	3,484	±314
\$3,000 or more	58,033	±1,393	3,612	±300
No real estate taxes paid	739	±218	156	±66
Not mortgaged:	52,308	±1,458	12,433	±497
Less than \$800	5,036	±440	2,917	±305
\$800 to \$1,499	3,721	±439	3,158	±332
\$1,500 to \$1,999	2,470	±333	1,963	±284
\$2,000 to \$2,999	8,380	±751	2,421	±296
\$3,000 or more	31,237	±1,094	1,740	±221
No real estate taxes paid	1,464	±288	234	±91

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	Lebanon County, Pennsylvania		Lehigh County, Pennsylvania	
Label	Estimate	Margin of Error	Estimate	Margin of Error
Total:	37,987	±837	90,661	±1,324
With a mortgage:	22,636	±710	58,800	±1,384
Less than \$800	1,227	±223	2,188	±333
\$800 to \$1,499	2,587	±392	3,742	±547
\$1,500 to \$1,999	2,239	±347	2,436	±369
\$2,000 to \$2,999	5,736	±492	7,669	±569
\$3,000 or more	10,585	±483	42,471	±1,372
No real estate taxes paid	262	±98	294	±125
Not mortgaged:	15,351	±777	31,861	±1,127
Less than \$800	1,869	±323	2,713	±338
\$800 to \$1,499	1,926	±357	2,697	±324
\$1,500 to \$1,999	1,111	±195	1,147	±200
\$2,000 to \$2,999	3,560	±432	3,879	±364
\$3,000 or more	6,530	±529	20,786	±902
No real estate taxes paid	355	±117	639	±139

Table: ACSDT5Y2020.B25102

	Luzerne County, Pennsylvania		Lycoming County, Pennsylvania	
Label	Estimate	Margin of Error	Estimate	Margin of Error
Total:	88,467	±1,140	31,653	±591
With a mortgage:	47,852	±1,122	18,521	±681
Less than \$800	3,034	±361	738	±175
\$800 to \$1,499	8,877	±653	2,627	±347
\$1,500 to \$1,999	6,634	±615	3,125	±349
\$2,000 to \$2,999	11,333	±662	5,414	±411
\$3,000 or more	17,551	±798	6,519	±553
No real estate taxes paid	423	±124	98	±70
Not mortgaged:	40,615	±1,090	13,132	±598
Less than \$800	5,992	±538	1,278	±162
\$800 to \$1,499	9,735	±619	2,158	±196
\$1,500 to \$1,999	5,611	±434	2,160	±258
\$2,000 to \$2,999	7,869	±499	3,427	±276
\$3,000 or more	10,457	±596	3,801	±407
No real estate taxes paid	951	±198	308	±134

Table: ACSDT5Y2020.B25102

	McKean County, Pennsylvania		Mercer County, Pennsylvania	
Label	Estimate	Margin of Error	Estimate	Margin of Error
Total:	12,687	±399	33,620	±682
With a mortgage:	6,507	±334	17,026	±732
Less than \$800	992	±180	1,600	±225
\$800 to \$1,499	1,997	±219	5,039	±411
\$1,500 to \$1,999	1,172	±169	3,241	±347
\$2,000 to \$2,999	1,176	±150	3,872	±365
\$3,000 or more	1,087	±138	3,172	±316
No real estate taxes paid	83	±49	102	±52
Not mortgaged:	6,180	±343	16,594	±599
Less than \$800	1,327	±168	2,512	±310
\$800 to \$1,499	2,165	±232	5,071	±406
\$1,500 to \$1,999	1,021	±170	2,767	±328
\$2,000 to \$2,999	881	±169	3,226	±359
\$3,000 or more	631	±113	2,501	±322
No real estate taxes paid	155	±69	517	±229

Table: ACSDT5Y2020.B25102

	Mifflin County, Pennsylvania		Monroe County, Pennsylvania	
Label	Estimate	Margin of Error	Estimate	Margin of Error
Total:	13,926	±392	46,207	±1,056
With a mortgage:	7,158	±448	30,184	±1,007
Less than \$800	352	±109	1,062	±249
\$800 to \$1,499	2,338	±267	1,337	±282
\$1,500 to \$1,999	1,365	±247	1,034	±248
\$2,000 to \$2,999	1,738	±258	4,277	±701
\$3,000 or more	1,350	±249	22,139	±960
No real estate taxes paid	15	±12	335	±163
Not mortgaged:	6,768	±392	16,023	±877
Less than \$800	355	±94	1,534	±331
\$800 to \$1,499	1,805	±291	1,558	±319
\$1,500 to \$1,999	1,432	±222	518	±159
\$2,000 to \$2,999	1,923	±280	2,458	±403
\$3,000 or more	1,198	±214	9,666	±723
No real estate taxes paid	55	±26	289	±107

Table: ACSDT5Y2020.B25102

	Montgomery County, Pennsylvania		Montour County, Pennsylvania	
Label	Estimate	Margin of Error	Estimate	Margin of Error
Total:	228,996	±1,749	5,156	±245
With a mortgage:	156,711	±2,041	2,759	±210
Less than \$800	2,625	±340	189	±67
\$800 to \$1,499	6,031	±642	518	±103
\$1,500 to \$1,999	3,768	±455	491	±115
\$2,000 to \$2,999	13,124	±757	820	±140
\$3,000 or more	130,330	±2,074	740	±97
No real estate taxes paid	833	±307	1	±3
Not mortgaged:	72,285	±1,661	2,397	±193
Less than \$800	3,049	±464	305	±80
\$800 to \$1,499	4,026	±368	593	±144
\$1,500 to \$1,999	2,588	±310	476	±106
\$2,000 to \$2,999	6,238	±430	497	±103
\$3,000 or more	54,808	±1,682	469	±100
No real estate taxes paid	1,576	±280	57	±35

Table: ACSDT5Y2020.B25102

	Northampton County, Pennsylvania		Northumberland County, Pennsylvania	
Label	Estimate	Margin of Error	Estimate	Margin of Error
Total:	82,098	±1,144	27,794	±548
With a mortgage:	52,641	±1,197	13,679	±657
Less than \$800	1,627	±256	2,489	±320
\$800 to \$1,499	2,738	±359	3,658	±370
\$1,500 to \$1,999	1,296	±207	1,529	±205
\$2,000 to \$2,999	5,712	±598	2,787	±306
\$3,000 or more	40,893	±1,146	3,124	±295
No real estate taxes paid	375	±132	92	±38
Not mortgaged:	29,457	±1,171	14,115	±591
Less than \$800	2,436	±468	3,873	±376
\$800 to \$1,499	2,267	±405	3,776	±375
\$1,500 to \$1,999	939	±167	1,546	±235
\$2,000 to \$2,999	3,398	±405	2,802	±375
\$3,000 or more	19,977	±947	1,912	±214
No real estate taxes paid	440	±142	206	±81

Table: ACSDT5Y2020.B25102

	Perry County, Pennsylvania		Philadelphia County, Pennsylvania	
Label	Estimate	Margin of Error	Estimate	Margin of Error
Total:	15,015	±277	323,784	±3,661
With a mortgage:	9,279	±356	194,603	±3,252
Less than \$800	577	±121	22,215	±1,311
\$800 to \$1,499	1,277	±173	54,774	±2,134
\$1,500 to \$1,999	1,330	±242	28,775	±1,642
\$2,000 to \$2,999	2,630	±294	41,212	±1,760
\$3,000 or more	3,361	±341	42,754	±1,783
No real estate taxes paid	104	±50	4,873	±617
Not mortgaged:	5,736	±308	129,181	±2,933
Less than \$800	737	±161	29,819	±1,717
\$800 to \$1,499	884	±137	35,430	±1,344
\$1,500 to \$1,999	776	±121	16,516	±1,119
\$2,000 to \$2,999	1,638	±180	23,527	±1,192
\$3,000 or more	1,529	±182	19,830	±1,068
No real estate taxes paid	172	±82	4,059	±591

Table: ACSDT5Y2020.B25102

	Pike County, Pennsylvania		Potter County, Pennsylvania	
Label	Estimate	Margin of Error	Estimate	Margin of Error
Total:	19,151	±505	5,167	±157
With a mortgage:	12,394	±521	2,349	±128
Less than \$800	658	±210	328	±52
\$800 to \$1,499	1,034	±217	658	±104
\$1,500 to \$1,999	778	±276	288	±46
\$2,000 to \$2,999	2,442	±288	601	±75
\$3,000 or more	7,319	±494	458	±61
No real estate taxes paid	163	±80	16	±9
Not mortgaged:	6,757	±511	2,818	±144
Less than \$800	589	±138	544	±77
\$800 to \$1,499	979	±216	812	±98
\$1,500 to \$1,999	501	±140	413	±48
\$2,000 to \$2,999	1,337	±295	560	±74
\$3,000 or more	3,317	±380	440	±70
No real estate taxes paid	34	±26	49	±14

Table: ACSDT5Y2020.B25102

	Schuylkill County, Pennsylvania		Snyder County, Pennsylvania	
Label	Estimate	Margin of Error	Estimate	Margin of Error
Total:	44,108	±813	10,864	±318
With a mortgage:	22,309	±706	6,009	±301
Less than \$800	2,343	±264	526	±116
\$800 to \$1,499	6,070	±520	1,190	±174
\$1,500 to \$1,999	2,442	±291	692	±91
\$2,000 to \$2,999	4,066	±379	1,588	±185
\$3,000 or more	7,290	±559	1,960	±187
No real estate taxes paid	98	±45	53	±40
Not mortgaged:	21,799	±673	4,855	±278
Less than \$800	3,854	±375	650	±99
\$800 to \$1,499	6,881	±437	940	±120
\$1,500 to \$1,999	2,583	±267	628	±103
\$2,000 to \$2,999	3,787	±399	1,352	±173
\$3,000 or more	4,296	±389	1,272	±202
No real estate taxes paid	398	±117	13	±10

Table: ACSDT5Y2020.B25102

	Somerset County, Pennsylvania		Sullivan County, Pennsylvania	
Label	Estimate	Margin of Error	Estimate	Margin of Error
Total:	23,558	±502	2,275	±137
With a mortgage:	11,161	±518	1,046	±109
Less than \$800	2,101	±230	190	±44
\$800 to \$1,499	3,529	±245	276	±50
\$1,500 to \$1,999	1,338	±193	175	±48
\$2,000 to \$2,999	1,971	±235	251	±54
\$3,000 or more	2,076	±324	148	±37
No real estate taxes paid	146	±74	6	±6
Not mortgaged:	12,397	±542	1,229	±110
Less than \$800	3,253	±241	274	±51
\$800 to \$1,499	4,119	±332	355	±55
\$1,500 to \$1,999	1,780	±293	163	±42
\$2,000 to \$2,999	1,759	±272	196	±41
\$3,000 or more	1,207	±191	226	±53
No real estate taxes paid	279	±93	15	±9

Table: ACSDT5Y2020.B25102

	Susquehanna County, Pennsylvania		Tioga County, Pennsylvania	
Label	Estimate	Margin of Error	Estimate	Margin of Error
Total:	13,181	±229	12,264	±270
With a mortgage:	6,354	±211	5,878	±287
Less than \$800	410	±57	569	±102
\$800 to \$1,499	1,117	±131	1,462	±158
\$1,500 to \$1,999	1,069	±101	975	±153
\$2,000 to \$2,999	1,812	±128	1,277	±167
\$3,000 or more	1,823	±154	1,549	±194
No real estate taxes paid	123	±68	46	±21
Not mortgaged:	6,827	±232	6,386	±310
Less than \$800	1,022	±120	1,121	±171
\$800 to \$1,499	1,219	±121	1,359	±153
\$1,500 to \$1,999	989	±135	896	±129
\$2,000 to \$2,999	1,811	±157	1,272	±185
\$3,000 or more	1,631	±177	1,617	±189
No real estate taxes paid	155	±53	121	±42

Table: ACSDT5Y2020.B25102

	Union County, Pennsylvania		Venango County, Pennsylvania	
Label	Estimate	Margin of Error	Estimate	Margin of Error
Total:	10,415	±484	16,172	±396
With a mortgage:	5,497	±354	7,513	±353
Less than \$800	228	±81	1,011	±144
\$800 to \$1,499	1,073	±183	2,273	±249
\$1,500 to \$1,999	633	±143	1,221	±175
\$2,000 to \$2,999	1,186	±199	1,545	±214
\$3,000 or more	2,310	±275	1,375	±177
No real estate taxes paid	67	±62	88	±56
Not mortgaged:	4,918	±386	8,659	±317
Less than \$800	402	±136	2,622	±240
\$800 to \$1,499	964	±205	2,669	±241
\$1,500 to \$1,999	715	±307	1,202	±185
\$2,000 to \$2,999	1,238	±183	1,128	±156
\$3,000 or more	1,533	±260	897	±165
No real estate taxes paid	66	±66	141	±39

Table: ACSDT5Y2020.B25102

	Warren County, Pennsylvania		Washington County, Pennsylvania	
Label	Estimate	Margin of Error	Estimate	Margin of Error
Total:	13,293	±342	63,856	±875
With a mortgage:	6,102	±351	35,971	±847
Less than \$800	512	±102	3,874	±434
\$800 to \$1,499	2,094	±211	6,229	±411
\$1,500 to \$1,999	1,196	±166	4,405	±485
\$2,000 to \$2,999	1,315	±192	7,300	±569
\$3,000 or more	928	±134	13,833	±621
No real estate taxes paid	57	±36	330	±102
Not mortgaged:	7,191	±327	27,885	±815
Less than \$800	1,286	±161	6,918	±519
\$800 to \$1,499	2,584	±237	5,042	±415
\$1,500 to \$1,999	1,150	±175	3,349	±303
\$2,000 to \$2,999	1,265	±184	5,338	±509
\$3,000 or more	815	±115	6,691	±442
No real estate taxes paid	91	±34	547	±178

Table: ACSDT5Y2020.B25102

	Wayne County, Pennsylvania		Westmoreland County, Pennsylvania	
Label	Estimate	Margin of Error	Estimate	Margin of Error
Total:	15,325	±445	119,286	±1,036
With a mortgage:	7,791	±423	65,627	±1,033
Less than \$800	517	±117	4,079	±422
\$800 to \$1,499	1,368	±245	13,272	±788
\$1,500 to \$1,999	780	±166	8,662	±674
\$2,000 to \$2,999	1,526	±253	14,722	±780
\$3,000 or more	3,524	±317	24,060	±912
No real estate taxes paid	76	±47	832	±221
Not mortgaged:	7,534	±422	53,659	±1,042
Less than \$800	920	±232	7,077	±630
\$800 to \$1,499	1,259	±245	11,423	±657
\$1,500 to \$1,999	823	±146	6,653	±565
\$2,000 to \$2,999	1,538	±227	11,509	±752
\$3,000 or more	2,848	±304	15,902	±669
No real estate taxes paid	146	±93	1,095	±208

Table: ACSDT5Y2020.B25102

	Wyoming County, Pennsylvania		York County, Pennsylvania	
Label	Estimate	Margin of Error	Estimate	Margin of Error
Total:	8,253	±260	130,524	±1,670
With a mortgage:	4,242	±232	84,377	±1,620
Less than \$800	222	±66	2,686	±309
\$800 to \$1,499	613	±116	8,428	±657
\$1,500 to \$1,999	479	±73	4,630	±459
\$2,000 to \$2,999	1,137	±131	14,806	±737
\$3,000 or more	1,759	±163	53,130	±1,474
No real estate taxes paid	32	±17	697	±225
Not mortgaged:	4,011	±206	46,147	±1,259
Less than \$800	453	±83	4,485	±530
\$800 to \$1,499	689	±95	5,601	±564
\$1,500 to \$1,999	534	±84	2,827	±359
\$2,000 to \$2,999	816	±98	6,879	±543
\$3,000 or more	1,442	±116	25,417	±1,186
No real estate taxes paid	77	±39	938	±216

TAB D

Educational Gratuities Data Used in Estimating
Additional Costs to State Government

EDUCATIONAL GRATUITY - FALL 2023 (FY 2023)

NAME	SCHOOL	SENT	REC'D	APPROVAL	PAYMENT	APPROVAL	PAYMENT
	TEMPLE UNIVERSITY	X	X	10/10/2023	\$500.00		
	JUNIATA COLLEGE	X	X	9/21/2023	NOT ENROLLED		
	PENN WEST UNIVERSITY-CALIFORNIA	X	X	10/17/2023	\$500.00		
	WEST CHESTER UNIVERSITY	X	X	10/10/2023	\$500.00		
	WEST CHESTER UNIVERSITY	X	X	10/10/2023	\$500.00		
	PENN STATE UNIVERSITY	X	X	10/17/2023	\$500.00		
	HARRISBURG AREA COMMUNITY COLLEGE	X	X	10/25/2023	\$500.00		
	HARRISBURG AREA COMMUNITY COLLEGE	X	X	10/25/2023	\$500.00		
	LAFAYETTE COLLEGE	X	X	10/5/2023	\$500.00		
	PENN STATE UNIVERSITY	X	X	10/17/2023	\$500.00		
	PENN STATE UNIVERSITY-WORLD CAMPUS	X	X	10/11/2023	\$500.00		
	PENNSYLVANIA COLLEGE OF TECHNOLOGY	X	X	10/5/2023	\$500.00		
	HARRISBURG AREA COMMUNITY COLLEGE	X	X	10/17/2023	\$500.00		
	PENN STATE UNIVERSITY	X	X	10/17/2023	\$500.00		
	EAST STROUDSBURG UNIVERSITY	X	X	10/10/2023	\$500.00		
	KUTZTOWN UNIVERSITY	X	X	10/26/2023	\$500.00		
	SLIPPERY ROCK UNIVERSITY	X	X	9/29/2023	\$485.00		
	INDIANA UNIVERSITY OF PENNSYLVANIA	X	X	10/10/2023	\$500.00		
	POINT PARK UNIVERSITY	X	X	10/11/2023	\$500.00		
	SLIPPERY ROCK UNIVERSITY	X	X	9/21/2023	OVER INCOME		
	PENN STATE UNIVERSITY-ALTOONA	X	X	10/11/2023	\$500.00		
	GEISINGER COMMONWEALTH SCHOOL OF MEDICINE	X	X	1/3/2024	OVER INCOME		
	PENN STATE UNIVERSITY-HARRISBURG	X	X	10/10/2023	\$500.00		
	PENN STATE UNIVERSITY	X	X	10/11/2023	\$500.00		

EDUCATIONAL GRATUITY - FALL 2023 (FY 2023)

	PENN STATE UNIVERSITY	X	X	9/21/2023	NOT FULL TIME		
	POINT PARK UNIVERSITY	X	X	10/11/2023	\$500.00		
	INDIANA UNIVERSITY OF PENNSYLVANIA	X	X	10/10/2023	\$500.00		
	PENNSYLVANIA COLLEGE OF TECHNOLOGY	X	X	10/5/2023	\$500.00		
	KUTZTOWN UNIVERSITY	X	X	10/5/2023	OVER INCOME		
	SHIPPENSBURG UNIVERSITY	X	X	11/14/2023	\$500.00		
	PENN STATE UNIVERSITY-BEHREND	X	X	10/11/2023	\$500.00		
	PENN STATE UNIVERSITY	X	X	10/17/2023	\$500.00		
	PENN STATE UNIVERSITY-HARRISBURG	X	X	10/10/2023	\$500.00		
	BUCKNELL UNIVERSITY	X	X	9/29/2023	\$500.00		
	NORTHAMPTON COMMUNITY COLLEGE	X	X	9/21/2023	OVER INCOME		
	EAST STROUDSBURG UNIVERSITY	X	X	9/21/2023	NOT ENROLLED		
	ALVERNIA UNIVERSITY	X	X	10/25/2023	\$500.00		
	KUTZTOWN UNIVERSITY	X	X	10/10/2023	NOT ENROLLED		
	ALBRIGHT COLLEGE	X	X	10/12/2023	\$500.00		
	COMMONWEALTH UNIVERSITY-BLOOMSBURG	X	X	10/5/2023	\$500.00		
	MONTGOMERY COUNTY COMMUNITY COLLEGE	X	X	12/5/2023	\$500.00		
	TEMPLE UNIVERSITY	X	X	9/21/2023	OVER INCOME		
	WASHINGTON AND JEFFERSON COLLEGE	X	X	1/8/2024	OVER INCOME		
	KEYSTONE COLLEGE	X	X	10/19/2023	\$500.00		
	PENN WEST UNIVERSITY-EDINBORO	X	X	10/2/2023	OVER INCOME		
	JUNIATA COLLEGE	X	X	9/21/2023	NOT ENROLLED		
	PENN STATE UNIVERSITY	X	X	10/17/2023	\$500.00		
	TEMPLE UNIVERSITY	X	X	10/10/2023	\$500.00		

EDUCATIONAL GRATUITY - FALL 2023 (FY 2023)

	EMPIRE BEAUTY SCHOOL	X	X	11/22/2023	\$500.00	2/2/2024	\$500.00
	COMMONWEALTH UNIVERSITY-BLOOMSBURG	X	X	10/5/2023	\$500.00		
	YORK COLLEGE	X	X	10/10/2023	\$500.00		
	PENN STATE UNIVERSITY-YORK	X	X	10/11/2023	\$500.00		
	SLIPPERY ROCK UNIVERSITY	X	X	9/29/2023	\$500.00		
	WEST CHESTER UNIVERSITY	X	X	10/10/2023	\$500.00		
	UNIVERSITY OF PITTSBURGH	X	X	10/12/2023	10/12/2023		
	GANNON UNIVERSITY	X	X	10/5/2023	\$500.00		
	INDIANA UNIVERSITY OF PENNSYLVANIA	X	X	10/10/2023	\$500.00		
	PENN WEST UNIVERSITY-CLARION	X	X	10/24/2023	\$500.00		
	EAST STROUDSBURG UNIVERSITY	X	X	11/22/2023	\$500.00		
	CABRINI UNIVERSITY	X	X	10/17/2023	\$500.00		
	INDIANA UNIVERSITY OF PENNSYLVANIA	X	X	10/3/2023	OVER INCOME		
	MILLERSVILLE UNIVERSITY	X	X	9/29/2023	\$500.00		
	WAYNESBURG UNIVERSITY	X	X	10/26/2023	\$500.00		
	WAYNESBURG UNIVERSITY	X	X	10/31/2023	\$500.00		
	PENN WEST UNIVERSITY-CLARION	X	X	10/24/2023	\$500.00		
	WESTMINSTER COLLEGE	X	X	9/29/2023	\$500.00		
	SETON HILL UNIVERSITY	X	X	1/4/2024	\$500.00		
	DUQUESNE UNIVERSITY	X	X	12/6/2023	\$500.00		
	TEMPLE UNIVERSITY	X	X	10/10/2023	\$500.00		
	WIDENER UNIVERSITY	X	X	10/12/2023	\$500.00		
	INDIANA UNIVERSITY OF PENNSYLVANIA	X	X	9/21/2023	OVER INCOME		
	PENN WEST UNIVERSITY-CLARION	X	X	10/2/2023	NOT ENROLLED		

EDUCATIONAL GRATUITY - FALL 2023 (FY 2023)

	MIFFLIN COUNTY ACADEMY OF SCIENCE AND TECHNOLO	X	X	1/11/2024	\$500.00		
	MIFFLIN COUNTY ACADEMY OF SCIENCE AND TECHNOLO	X	X	1/11/2024	\$500.00		
	INDIANA UNIVERSITY OF PENNSYLVANIA	X	X	9/21/2023	OVER INCOME		
	NORTHAMPTON COMMUNITY COLLEGE	X	X	10/10/2023	OVER INCOME		
	HARRISBURG AREA COMMUNITY COLLEGE	X	X	10/25/2023	\$500.00		
	READING AREA COMMUNITY COLLEGE	X	X	9/21/2023	NOT ENROLLED		
	UNIVERSITY OF PITTSBURGH	X	X	10/12/2023	\$500.00		
	SHIPPENSBURG UNIVERSITY	X	X	11/14/2023	\$500.00		
	PENN STATE UNIVERSITY	X	X	10/11/2023	\$500.00		
	PENN STATE UNIVERSITY	X	X	10/11/2023	\$500.00		
	DESALES UNIVERSITY	X	X	10/10/2023	\$500.00		
	WEST CHESTER UNIVERSITY	X	X	10/10/2023	\$500.00		
	DREXEL UNIVERSITY	X	X	10/25/2023	\$500.00		
	PENN WEST UNIVERSITY-CLARION	X	X	10/24/2023	\$500.00		
	INDIANA UNIVERSITY OF PENNSYLVANIA	X	X	10/10/2023	\$500.00		
	GWYNEDD MERCY COLLEGE	X	X	9/21/2023	OVER INCOME		
	GWYNEDD MERCY COLLEGE	X	X	10/10/2023	OVER INCOME		
	WEST CHESTER UNIVERSITY	X	X	10/10/2023	\$500.00		
	PENN STATE UNIVERSITY	X	X	10/11/2023	\$500.00		
	INDIANA UNIVERSITY OF PENNSYLVANIA	X	X	9/21/2023	NOT ENROLLED		
	PENN WEST UNIVERSITY-CALIFORNIA	X	X	9/26/2023	OVER INCOME		
	LACKAWANNA COLLEGE	X	X	12/28/2023	\$500.00		
	WAYNESBURG UNIVERSITY	X	X	10/26/2023	\$500.00		
	HARRISBURG AREA COMMUNITY COLLEGE	X	X	9/26/2023	NOT FULL TIME		

EDUCATIONAL GRATUITY - FALL 2023 (FY 2023)

	PENN STATE UNIVERSITY	X	X	10/11/2023	\$500.00		
	YORK COLLEGE	X	X	10/10/2023	\$500.00		
	PENN STATE UNIVERSITY	X	X	10/11/2023	\$500.00		
	ROBERT MORRIS UNIVERSITY	X	X	9/21/2023	NOT ENROLLED		
	SAINT FRANCIS UNIVERSITY	X	X	9/21/2023	OVER INCOME		
	LA SALLE UNIVERSITY	X	X	12/22/2023	\$500.00		
	MORAVIAN COLLEGE	X	X	10/10/2023	\$500.00		
	HARRISBURG AREA COMMUNITY COLLEGE	X	X	10/31/2023	\$500.00		
	PENN WEST UNIVERSITY-CLARION	X	X	10/24/2023	\$500.00		
	WEST CHESTER UNIVERSITY	X	X	10/10/2023	\$500.00		
	UNIVERSITY OF PITTSBURGH	X	X	10/12/2023	\$500.00		
	WEST CHESTER UNIVERSITY	X	X	10/10/2023	\$500.00		
	WEST CHESTER UNIVERSITY	X	X	10/10/2023	\$500.00		
	YORK COLLEGE	X	X	10/10/2023	\$500.00		
	INDIANA UNIVERSITY OF PENNSYLVANIA	X	X	10/5/2023	OVER INCOME		
	PENN STATE UNIVERSITY	X	X	10/17/2023	\$500.00		
	PENN WEST UNIVERSITY-CALIFORNIA	X	X	10/17/2023	\$500.00		
	WILKES UNIVERSITY	X	X	10/26/2023	\$500.00		
	PENN STATE UNIVERSITY-LEHIGH VALLEY	X	X	10/11/2023	\$500.00		
	PENN STATE UNIVERSITY-MONT ALTO	X	X	9/26/2023	OVER INCOME		
	GANNON UNIVERSITY	X	X	10/5/2023	\$500.00		
	EAST STROUDSBURG UNIVERSITY	X	X	9/21/2023	OVER INCOME		
	MILLERSVILLE UNIVERSITY	X	X	9/29/2023	\$500.00		
	PENN STATE UNIVERSITY-SCHUYLKILL	X	X	9/26/2023	OVER INCOME		

EDUCATIONAL GRATUITY - FALL 2023 (FY 2023)

	LYCOMING COLLEGE	X	X	9/26/2023	OVER INCOME		
	SLIPPERY ROCK UNIVERSITY	X	X	9/29/2023	\$500.00		
	COMMONWEALTH UNIVERSITY-BLOOMSBURG	X	X	10/5/2023	\$500.00		
	PENN STATE UNIVERSITY	X	X	9/21/2023	NOT ENROLLED		
	CABRINI UNIVERSITY	X	X	10/17/2023	\$500.00		
	DELAWARE VALLEY UNIVERSITY	X	X	10/31/2023	\$500.00		
	PENN STATE UNIVERSITY-BEHREND	X	X	10/11/2023	\$500.00		
	EAST STROUDSBURG UNIVERSITY	X	X	10/10/2023	\$500.00		
	EAST STROUDSBURG UNIVERSITY	X	X	9/21/2023	OVER INCOME		
	PENN STATE UNIVERSITY	X	X	10/11/2023	\$500.00		
	KINGS COLLEGE	X	X	9/21/2023	OVER INCOME		
	WIDENER UNIVERSITY	X	X	10/12/2023	\$500.00		
	KINGS COLLEGE	X	X	9/21/2023	NOT ENROLLED		
	PENN STATE UNIVERSITY-SCRANTON	X	X	9/21/2023	OVER INCOME		
	PENN STATE UNIVERSITY-HAZLETON	X	X	10/17/2023	\$500.00		
	PENN STATE UNIVERSITY-BERKS	X	X	10/12/2023	\$500.00		
	PENNSYLVANIA HIGHLANDS COMMUNITY COLLEGE	RTS SCH	RING 20	SPRING 2024	STARTS SCHOOL		
	PENN STATE UNIVERSITY	X	X	10/12/2023	\$500.00		
	SOUTH HILLS SCHOOL OF BUSINESS AND TECHNOLOGY	X	X	10/5/2023	\$500.00	12/22/2023	\$500.00
	PENN STATE UNIVERSITY	X	X	10/12/2023	\$500.00		
	BUCKS COUNTY COMMUNITY COLLEGE	X	X	12/6/2023	\$500.00		
	SHIPPENSBURG UNIVERSITY	X	X	11/14/2023	\$500.00		
	INDIANA UNIVERSITY OF PENNSYLVANIA	X	X	10/10/2023	\$500.00		
	GANNON UNIVERSITY	X	X	10/5/2023	\$500.00		

EDUCATIONAL GRATUITY - FALL 2023 (FY 2023)

	MILLERSVILLE UNIVERSITY	X	X	9/29/2023	\$500.00		
	PENN STATE UNIVERSITY-ALTOONA	X	X	10/11/2023	\$500.00		
	EAST STROUDSBURG UNIVERSITY	X	X	10/10/2023	\$500.00		
	PENNSYLVANIA COLLEGE OF TECHNOLOGY	X	X	10/5/2023	\$500.00		
	PENNSYLVANIA COLLEGE OF TECHNOLOGY	X	X	10/5/2023	\$500.00		
	PENN WEST UNIVERSITY-EDINBORO	X	X	10/2/2023	OVER INCOME		
	PENN STATE UNIVERSITY-MONT ALTO	X	X	9/21/2023	NOT ENROLLED		
	KUTZTOWN UNIVERSITY	X	X	11/30/2023	OVER INCOME		
	YORK COLLEGE	X	X	10/10/2023	\$500.00		
	UNIVERSITY OF PITTSBURGH	X	X	11/30/2023	OVER INCOME		
	THIEL COLLEGE	X	X	9/21/2023	OVER INCOME		
	MISERICORDIA UNIVERSITY	X	X	10/19/2023	\$500.00		
	SHIPPENSBURG UNIVERSITY	X	X	11/14/2023	\$500.00		
	WEST CHESTER UNIVERSITY	X	X	10/10/2023	\$500.00		
	ROBERT MORRIS UNIVERSITY	X	X	9/21/2023	NOT FULL TIME		
	DESALES UNIVERSITY	X	X	10/10/2023	\$500.00		
	LYCOMING COLLEGE	X	X	9/29/2023	\$254.00		
	PENN STATE UNIVERSITY	X	X	12/22/2023	\$500.00		
	PENN STATE UNIVERSITY	X	X	12/6/2023	\$500.00		
	COMMONWEALTH UNIVERSITY-BLOOMSBURG	X	X	10/13/2023	OVER INCOME		
	PENNSYLVANIA COLLEGE OF TECHNOLOGY	X	X	9/21/2023	NOT ENROLLED		
	YORK TECHNICAL INSTITUTE	X	X	8/29/2023	OVER INCOME	10/26/2023	OVER INCOME
	EAST STROUDSBURG UNIVERSITY	X	X	9/21/2023	OVER INCOME		
	INDIANA UNIVERSITY OF PENNSYLVANIA	X	X	9/21/2023	NOT ENROLLED		

EDUCATIONAL GRATUITY - FALL 2023 (FY 2023)

	HARRISBURG AREA COMMUNITY COLLEGE	X	X	10/17/2023	\$500.00		
	ARCADIA UNIVERSITY	X	X	10/19/2023	\$500.00		
	PENN STATE UNIVERSITY	X	X	9/21/2023	OVER INCOME		
	PENN STATE UNIVERSITY	X	X	10/12/2023	\$500.00		
	SLIPPERY ROCK UNIVERSITY	X	X	9/29/2023	\$500.00		
	PENN STATE UNIVERSITY-HARRISBURG	X	X	10/10/2023	\$500.00		
	SHIPPENSBURG UNIVERSITY	X	X	11/14/2023	\$500.00		
	MARYWOOD UNIVERSITY	X	X	10/10/2023	\$500.00		
	PENN STATE UNIVERSITY-HAZLETON	X	X	10/17/2023	\$500.00		
	PENN STATE UNIVERSITY-HARRISBURG	X	X	10/10/2023	\$500.00		
	PENN STATE UNIVERSITY	X	X	10/12/2023	\$500.00		
	EAST STROUDSBURG UNIVERSITY	X	X	11/21/2023	OVER INCOME		
	PENN STATE UNIVERSITY	X	X	12/28/2023	\$500.00		
	HARRISBURG AREA COMMUNITY COLLEGE	X	X	9/26/2023	NOT ENROLLED		
	PENN WEST UNIVERSITY-CALIFORNIA	X	X	12/22/2023	\$500.00		
	LEHIGH CARBON COMMUNITY COLLEGE	X	X	9/21/2023	OVER INCOME		
	EAST STROUDSBURG UNIVERSITY	X	X	10/10/2023	\$500.00		
	TEMPLE UNIVERSITY	X	X	9/21/2023	NOT ENROLLED		
	COMMONWEALTH UNIVERSITY-LOCK HAVEN	X	X	2/8/2024	\$500.00		
	HARRISBURG AREA COMMUNITY COLLEGE	X	X	11/22/2023	\$500.00		
	HARRISBURG AREA COMMUNITY COLLEGE	X	X	11/22/2023	\$500.00		
	PENNSYLVANIA COLLEGE OF TECHNOLOGY	X	X	10/5/2023	\$500.00		
	PENN STATE UNIVERSITY-BEHREND	X	X	10/12/2023	\$500.00		
	MERCYHURST UNIVERSITY	X	X	10/19/2023	\$500.00		

EDUCATIONAL GRATUITY - FALL 2023 (FY 2023)

	SLIPPERY ROCK UNIVERSITY	X	X	9/21/2023	NOT FULL TIME		
	LEBANON VALLEY COLLEGE	X	X	10/5/2023	\$500.00		
	EAST STROUDSBURG UNIVERSITY	X	X	9/21/2023	OVER INCOME		
	EAST STROUDSBURG UNIVERSITY	X	X	10/10/2023	OVER INCOME		
	NORTHAMPTON COMMUNITY COLLEGE	X	X	9/21/2023	NOT ENROLLED		
	PENN STATE UNIVERSITY	X	X	10/12/2023	\$500.00		
	PENN STATE UNIVERSITY	X	X	9/21/2023	NOT FULL TIME		
	COMMONWEALTH UNIVERSITY-BLOOMSBURG	X	X	9/21/2023	OVER INCOME		
	ELIZABETHTOWN COLLEGE	X	X	10/19/2023	\$500.00		
	ELIZABETHTOWN COLLEGE	X	X	11/14/2023	\$500.00		
	SLIPPERY ROCK UNIVERSITY	X	X	9/29/2023	\$500.00		
	UPMC MERCY SCHOOL OF NURSING	X	X	9/29/2023	\$500.00		
	COMMONWEALTH UNIVERSITY-MANSFIELD	X	X	9/21/2023	NOT ENROLLED		
	DELAWARE VALLEY UNIVERISTY	X	X	12/6/2023	\$500.00		
	COMMONWEALTH UNIVERSITY-LOCK HAVEN	X	X	9/26/2023	OVER INCOME		
	PENN STATE UNIVERSITY-FAYETTE	X	X	9/21/2023	NOT ENROLLED		
	PENNSYLVANIA COLLEGE OF TECHNOLOGY	X	X	10/5/2023	\$500.00		
	LACKAWANNA COLLEGE	X	X	9/21/2023	NOT ENROLLED		
	SHIPPENSBURG UNIVERSITY	X	X	10/27/2023	NOT ENROLLED		
	PENN STATE UNIVERSITY-HARRISBURG	X	X	12/6/2023	\$500.00		
	INDIANA UNIVERSITY OF PENNSYLVANIA	X	X	10/10/2023	\$500.00		
	SETON HILL UNIVERSITY	X	X	10/26/2023	\$500.00		
	COMMONWEALTH UNIVERSITY-BLOOMSBURG	X	X	9/21/2023	OVER INCOME		
	MILLERSVILLE UNIVERSITY	X	X	9/21/2023	OVER INCOME		

EDUCATIONAL GRATUITY - FALL 2023 (FY 2023)

	PENN STATE UNIVERSITY-WORLD CAMPUS	X	X	10/12/2023	\$500.00		
	PENN STATE UNIVERSITY-BEHREND	X	X	10/11/2023	\$500.00		
	UNIVERSITY OF PITTSBURGH	X	X	10/12/2023	\$500.00		
	INDIANA UNIVERSITY OF PENNSYLVANIA	X	X	10/10/2023	\$500.00		
	PENN WEST UNIVERSITY-EDINBORO	X	X	10/25/2023	\$500.00		
	SLIPPERY ROCK UNIVERSITY	X	X	9/29/2023	\$500.00		
	UNIVERSITY OF SCRANTON	X	X	9/21/2023	NOT ENROLLED		
	PENNSYLVANIA COLLEGE OF TECHNOLOGY	X	X	10/5/2023	\$500.00		
	INDIANA UNIVERSITY OF PENNSYLVANIA	X	X	1/3/2024	OVER INCOME		
	YORK COLLEGE	X	X	10/10/2023	\$500.00		
	EAST STROUDSBURG UNIVERSITY	X	X	9/21/2023	OVER INCOME		
	PENN STATE UNIVERSITY-HARRISBURG	X	X	10/11/2023	\$500.00		
	WESTMORELAND COUNTY COMMUNITY COLLEGE	X	X	10/2/2023	OVER INCOME		
	MISERICORDIA UNIVERSITY	X	X	9/29/2023	\$500.00		
	PENN STATE UNIVERSITY	X	X	10/12/2023	\$500.00		
	SAINT VINCENT COLLEGE	X	X	9/21/2023	OVER INCOME		
	GENEVA COLLEGE	X	X	9/21/2023	OVER INCOME		
	PENN STATE UNIVERSITY	X	X	10/11/2023	\$500.00		
	UNIVERSITY OF PITTSBURGH-JOHNSTOWN	X	X	9/21/2023	OVER INCOME		
	LACKAWANNA COLLEGE	X	X	10/11/2023	\$500.00		
	PENN STATE UNIVERSITY	X	X	10/12/2023	\$500.00		
	PENN STATE UNIVERSITY	X	X	10/12/2023	\$500.00		
	DUQUESNE UNIVERSITY	X	X	9/29/2023	\$500.00		
	TEMPLE UNIVERSITY	X	X	10/10/2023	\$500.00		

EDUCATIONAL GRATUITY - FALL 2023 (FY 2023)

	PENN STATE UNIVERSITY-BERKS	X	X	10/12/2023	\$500.00		
	COMMONWEALTH UNIVERSITY-BLOOMSBURG	X	X	10/5/2023	\$500.00		
	YORK COLLEGE	X	X	1/11/2024	\$500.00		
	HARRISBURG AREA COMMUNITY COLLEGE	X	X	10/17/2023	\$500.00		
	SAINT JOSEPHS UNIVERSITY	X	X	10/19/2023	\$500.00		
	PENN WEST UNIVERSITY-CALIFORNIA	X	X	9/26/2023	NOT ENROLLED		
	EAST STROUDSBURG UNIVERSITY	X	X	10/10/2023	\$500.00		
	ROBERT MORRIS UNIVERSITY	X	X	9/29/2023	\$500.00		
	COMMONWEALTH UNIVERSITY-BLOOMSBURG	X	X	9/21/2023	NOT ENROLLED		
	INDIANA UNIVERSITY OF PENNSYLVANIA	X	X	9/21/2023	OVER INCOME		
	COMMONWEALTH UNIVERSITY-BLOOMSBURG	X	X	10/5/2023	\$500.00		
	MARYWOOD UNIVERSITY	X	X	12/6/2023	\$500.00		
	COMMUNITY COLLEGE OF ALLEGHENY COUNTY	X	X	9/21/2023	OVER INCOME		
	DREXEL UNIVERSITY	X	X	10/25/2023	\$500.00		
	GENEVA COLLEGE	X	X	9/29/2023	\$500.00		
	MERCYHURST UNIVERSITY	X	X	10/19/2023	\$500.00		
	WEST CHESTER UNIVERSITY	X	X	10/10/2023	\$500.00		
	PENNSYLVANIA COLLEGE OF TECHNOLOGY	X	X	10/5/2023	\$500.00		
	COMMUNITY COLLEGE OF ALLEGHENY COUNTY	X	X	9/21/2023	NOT FULL TIME		
	PENN WEST UNIVERSITY-CALIFORNIA	X	X	9/26/2023	NOT ENROLLED		
	PENN STATE UNIVERSITY	X	X	9/21/2023	OVER INCOME		
	SLIPPERY ROCK UNIVERSITY	X	X	9/29/2023	\$500.00		
	PENN STATE UNIVERSITY	X	X	10/12/2023	\$500.00		
	PENN STATE UNIVERSITY	X	X	10/17/2023	\$500.00		

EDUCATIONAL GRATUITY - FALL 2023 (FY 2023)

	TEMPLE UNIVERSITY	X	X	10/10/2023	\$500.00		
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TOTAL OVER INCOME: 49

EDUCATIONAL GRATUITY - SPRING 2024 (FY 2023)

NAME	SCHOOL	SENT	REC'D	APPROVAL	PAYMENT	APPROVAL	PAYMENT
	TEMPLE UNIVERSITY	X	X	5/2/2024	\$500.00		
	COMMUNITY COLLEGE OF ALLEGHENY COUNTY	X	X	2/15/2024	OVER INCOME		
	WEST CHESTER UNIVERSITY	X	X	3/28/2024	\$500.00		
	WEST CHESTER UNIVERSITY	X	X	3/28/2024	\$500.00		
	PENN STATE UNIVERSITY	X	X	2/14/2024	\$500.00		
	PENN STATE UNIVERSITY-EBERLY	X	X	5/9/2024	\$500.00		
	HARRISBURG AREA COMMUNITY COLLEGE	X	X	5/9/2024	\$500.00		
	HARRISBURG AREA COMMUNITY COLLEGE	X	X	5/9/2024	\$500.00		
	LAFAYETTE COLLEGE	X	X	3/13/2024	\$500.00		
	PENN STATE UNIVERSITY	X	X	2/14/2024	\$500.00		
	PENN STATE UNIVERSITY-WORLD CAMPUS	X	X	2/14/2024	\$500.00		
	PENNSYLVANIA COLLEGE OF TECHNOLOGY	X	X	5/2/2024	\$500.00		
	HARRISBURG AREA COMMUNITY COLLEGE	X	X	5/2/2024	\$500.00		
	PENN STATE UNIVERSITY	X	X	2/14/2024	\$500.00		
	EAST STROUDSBURG UNIVERSITY	X	X	2/23/2024	\$500.00		
	KUTZTOWN UNIVERSITY	X	X	2/22/2024	\$500.00		
	SLIPPERY ROCK UNIVERSITY	X	X	2/2/2024	NOT ENROLLED		
	INDIANA UNIVERSITY OF PENNSYLVANIA	X	X	5/2/2024	\$500.00		
	POINT PARK UNIVERSITY	X	X	2/14/2024	\$500.00		
	SLIPPERY ROCK UNIVERSITY	X	X	2/5/2024	OVER INCOME		
	PENN STATE UNIVERSITY-ALTOONA	X	X	2/14/2024	\$500.00		
	GEISINGER COMMONWEALTH SCHOOL OF MEDICINE	X	X	2/23/2024	\$500.00		
	PENN STATE UNIVERSITY	X	X	5/9/2024	\$500.00		
	PENN STATE UNIVERSITY	X	X	2/14/2024	\$500.00		

EDUCATIONAL GRATUITY - SPRING 2024 (FY 2023)

	POINT PARK UNIVERSITY	X	X	2/14/2024	\$500.00		
	INDIANA UNIVERSITY OF PENNSYLVANIA	X	X	5/2/2024	\$500.00		
	PENNSYLVANIA COLLEGE OF TECHNOLOGY	X	X	5/2/2024	\$500.00		
	KUTZTOWN UNIVERSITY	X	X	1/17/2024	NOT ENROLLED		
	SHIPPENSBURG UNIVERSITY	X	X	5/9/2024	\$500.00		
	PENN STATE UNIVERSITY-BEHREND	X	X	2/15/2024	\$500.00		
	PENN STATE UNIVERSITY	X	X	2/15/2024	\$500.00		
	PENN STATE UNIVERSITY-HARRISBURG	X	X	5/2/2024	\$500.00		
	BUCKNELL UNIVERSITY	X	X	2/22/2024	\$500.00		
	NORTHAMPTON COMMUNITY COLLEGE	X	X	1/25/2024	OVER INCOME		
	ALVERNIA UNIVERSITY	X	X	3/28/2024	\$500.00		
	HARRISBURG AREA COMMUNITY COLLEGE	X	X	5/2/2024	\$500.00		
	ALBRIGHT COLLEGE	X	X	2/22/2024	\$500.00		
	COMMONWEALTH UNIVERSITY-BLOOMSBURG	X	X	5/9/2024	\$500.00		
	MONTGOMERY COUNTY COMMUNITY COLLEGE	X	X	5/2/2024	\$500.00		
	TEMPLE UNIVERSITY	X	X	2/7/2024	OVER INCOME		
	COMMUNITY COLLEGE OF BEAVER COUNTY	X	X	2/21/2024	OVER INCOME		
	WASHINGTON AND JEFFERSON COLLEGE	X	X	2/8/2024	OVER INCOME		
	KEYSTONE COLLEGE	X	X	2/14/2024	\$500.00		
	PENN WEST UNIVERSITY-EDINBORO	X	X	2/15/2024	OVER INCOME		
	COMMONWEALTH UNIVERSITY-LOCK HAVEN	X	X	5/2/2024	\$500.00		
	PENN STATE UNIVERSITY	X	X	2/15/2024	\$500.00		
	TEMPLE UNIVERSITY	X	X	5/2/2024	\$500.00		
	EMPIRE BEAUTY SCHOOL	X	X	5/14/2024	\$500.00		

EDUCATIONAL GRATUITY - SPRING 2024 (FY 2023)

	COMMONWEALTH UNIVERSITY-BLOOMSBURG	X	X	5/9/2024	\$500.00		
	YORK COLLEGE	X	X	5/2/2024	\$500.00		
	PENN STATE UNIVERSITY-YORK	X	X	2/15/2024	\$500.00		
	SLIPPERY ROCK UNIVERSITY	X	X	2/23/2024	\$500.00		
	WEST CHESTER UNIVERSITY	X	X	3/13/2024	\$500.00		
	UNIVERSITY OF PITTSBURGH	X	X	5/2/2024	\$500.00		
	GANNON UNIVERSITY	X	X	3/28/2024	\$500.00		
	PENN WEST UNIVERSITY-CLARION	X	X	5/2/2024	\$500.00		
	EAST STROUDSBURG UNIVERSITY	X	X	2/23/2024	\$500.00		
	CABRINI UNIVERSITY	X	X	2/14/2024	\$500.00		
	INDIANA UNIVERSITY OF PENNSYLVANIA	X	X	2/9/2024	OVER INCOME		
	WAYNESBURG UNIVERSITY	X	X	2/14/2024	\$500.00		
	WAYNESBURG UNIVERSITY	X	X	2/14/2024	\$500.00		
	PENN WEST UNIVERSITY-CLARION	X	X	5/2/2024	\$500.00		
	WESTMINSTER COLLEGE	X	X	3/13/2024	\$500.00		
	SETON HILL UNIVERSITY	X	X	5/2/2024	\$500.00		
	DUQUESNE UNIVERSITY	X	X	3/28/2024	\$500.00		
	WIDENER UNIVERSITY	X	X	5/9/2024	\$500.00		
	INDIANA UNIVERSITY OF PENNSYLVANIA	X	X	5/2/2024	\$500.00		
	MIFFLIN COUNTY ACADEMY OF SCIENCE AND TECHNOLO	X	X	2/9/2024	\$114.00	5/16/2024	\$500.00
	MIFFLIN COUNTY ACADEMY OF SCIENCE AND TECHNOLO	X	X	2/9/2024	\$144.00	5/16/2024	\$500.00
	INDIANA UNIVERSITY OF PENNSYLVANIA	X	X	2/9/2024	OVER INCOME		
	NORTHAMPTON COMMUNITY COLLEGE	X	X	1/25/2024	OVER INCOME		
	HARRISBURG AREA COMMUNITY COLLEGE	X	X	5/2/2024	\$500.00		

EDUCATIONAL GRATUITY - SPRING 2024 (FY 2023)

	UNIVERSITY OF PITTSBURGH	X	X	2/7/2024	OVER INCOME		
	SHIPPENSBURG UNIVERSITY	X	X	5/9/2024	\$500.00		
	PENN STATE UNIVERSITY	X	X	2/15/2024	\$500.00		
	PENN STATE UNIVERSITY	X	X	2/15/2024	\$500.00		
	DESALES UNIVERSITY	X	X	2/7/2024	OVER INCOME		
	WEST CHESTER UNIVERSITY	X	X	3/13/2024	\$500.00		
	DREXEL UNIVERSITY	X	X	2/22/2024	\$500.00	5/16/2024	\$500.00
	PENN WEST UNIVERSITY-CLARION	X	X	5/2/2024	\$500.00		
	INDIANA UNIVERSITY OF PENNSYLVANIA	X	X	5/2/2024	\$500.00		
	GWYNEDD MERCY COLLEGE	X	X	2/15/2024	OVER INCOME		
	GWYNEDD MERCY COLLEGE	X	X	2/15/2024	OVER INCOME		
	WEST CHESTER UNIVERSITY	X	X	3/13/2024	\$500.00		
	PENN STATE UNIVERSITY	X	X	3/5/2024	\$500.00		
	PENN WEST UNIVERSITY-CALIFORNIA	X	X	2/15/2024	OVER INCOME		
	LACKAWANNA COLLEGE	X	X	3/5/2024	WITHDREW		
	WAYNESBURG UNIVERSITY	X	X	2/14/2024	\$500.00		
	HARRISBURG AREA COMMUNITY COLLEGE	X	X	5/2/2024	\$500.00		
	PENN STATE UNIVERSITY	X	X	2/15/2024	\$500.00		
	YORK COLLEGE	X	X	5/2/2024	\$500.00		
	PENN STATE UNIVERSITY	X	X	3/5/2024	\$500.00		
	YORK TECHNICAL INSTITUTE	X	X	4/2/2024	OVER INCOME		
	ROBERT MORRIS UNIVERSITY	X	X	2/14/2024	\$500.00	6/4/2024	\$500.00
	SAINT FRANCIS UNIVERSITY	X	X	1/18/2024	OVER INCOME		
	LA SALLE UNIVERSITY	X	X	2/7/2024	OVER INCOME		

EDUCATIONAL GRATUITY - SPRING 2024 (FY 2023)

	MORAVIAN COLLEGE	X	X	2/23/2024	\$500.00		
	HARRISBURG AREA COMMUNITY COLLEGE	X	X	5/2/2024	\$500.00		
	PENN WEST UNIVERSITY-CLARION	X	X	5/2/2024	\$500.00		
	UNIVERSITY OF PITTSBURGH	X	X	5/2/2024	\$500.00		
	WEST CHESTER UNIVERSITY	X	X	3/13/2024	\$500.00		
	PENN WEST UNIVERSITY-EDINBORO	X	X	5/16/2024	\$500.00		
	WEST CHESTER UNIVERSITY	X	X	3/13/2024	\$500.00		
	YORK COLLEGE	X	X	2/2/2024	WITHDREW		
	INDIANA UNIVERSITY OF PENNSYLVANIA	X	X	2/9/2024	OVER INCOME		
	PENN STATE UNIVERSITY	X	X	2/15/2024	\$500.00		
	PENN WEST UNIVERSITY-CALIFORNIA	X	X	5/9/2024	\$500.00		
	COMMONWEALTH UNIVERSITY-BLOOMSBURG	X	X	5/9/2024	\$500.00		
	PENN STATE UNIVERSITY	X	X	2/22/2024	\$500.00		
	WILKES UNIVERSITY	X	X	3/13/2024	\$500.00		
	PENN STATE UNIVERSITY-LEHIGH VALLEY	X	X	2/15/2024	\$500.00		
	PENN STATE UNIVERSITY-MONT ALTO	X	X	1/23/2024	NOT ENROLLED		
	MONTGOMERY COUNTY COMMUNITY COLLEGE	X	X	5/2/2024	\$500.00		
	EAST STROUDSBURG UNIVERSITY	X	X	2/23/2024	\$500.00		
	MILLERSVILLE UNIVERSITY	X	X	3/5/2024	\$500.00		
	PENN STATE UNIVERSITY-SCHUYLKILL	X	X	1/25/2024	OVER INCOME		
	LYCOMING COLLEGE	X	X	3/13/2024	\$500.00		
	SLIPPERY ROCK UNIVERSITY	X	X	2/23/2024	\$500.00		
	COMMONWEALTH UNIVERSITY-BLOOMSBURG	X	X	5/9/2024	\$500.00		
	CABRINI UNIVERSITY	X	X	3/5/2024	\$500.00		

EDUCATIONAL GRATUITY - SPRING 2024 (FY 2023)

	DELAWARE VALLEY UNIVERISTY	X	X	5/14/2024	\$500.00		
	PENN STATE UNIVERSITY-BEHREND	X	X	2/15/2024	\$500.00		
	EAST STROUDSBURG UNIVERSITY	X	X	2/23/2024	\$500.00		
	EAST STROUDSBURG UNIVERSITY	X	X	2/5/2024	OVER INCOME		
	PENN STATE UNIVERSITY	X	X	2/15/2024	\$500.00		
	KINGS COLLEGE	X	X	3/6/2024	OVER INCOME		
	WIDENER UNIVERSITY	X	X	2/15/2024	OVER INCOME		
	PENN STATE UNIVERSITY-HAZLETON	X	X	2/15/2024	\$500.00		
	PENN STATE UNIVERSITY-BERKS	X	X	2/15/2024	\$500.00		
	PENNSYLVANIA HIGHLANDS COMMUNITY COLLEGE	X	X	1/17/2024	OVER INCOME		
	PENN STATE UNIVERSITY	X	X	3/5/2024	\$500.00		
	SOUTH HILLS SCHOOL OF BUSINESS AND TECHNOLOGY	X	X	5/16/2024	\$500.00		
	PENN STATE UNIVERSITY	X	X	2/15/2024	\$500.00		
	BUCKS COUNTY COMMUNITY COLLEGE	X	X	5/2/2024	\$500.00		
	SHIPPENSBURG UNIVERSITY	X	X	5/14/2024	\$500.00		
	INDIANA UNIVERSITY OF PENNSYLVANIA	X	X	2/9/2024	NOT ENROLLED		
	GANNON UNIVERSITY	X	X	3/13/2024	\$500.00		
	MILLERSVILLE UNIVERSITY	X	X	2/14/2024	\$500.00		
	PENN STATE UNIVERSITY-ALTOONA	X	X	2/15/2024	\$500.00		
	EAST STROUDSBURG UNIVERSITY	X	X	2/23/2024	\$500.00		
	PENN STATE UNIVERSITY	X	X	5/9/2024	\$500.00		
	PENNSYLVANIA COLLEGE OF TECHNOLOGY	X	X	5/2/2024	\$500.00		
	HARRISBURG AREA COMMUNITY COLLEGE	X	X	5/2/2024	\$500.00		
	PENNSYLVANIA COLLEGE OF TECHNOLOGY	X	X	5/2/2024	\$500.00		

EDUCATIONAL GRATUITY - SPRING 2024 (FY 2023)

	PENN STATE UNIVERSITY	X	X	5/9/2024	\$500.00		
	PENN STATE UNIVERSITY-YORK	X	X	2/22/2024	\$500.00		
	PENN WEST UNIVERSITY-EDINBORO	X	X	2/15/2024	OVER INCOME		
	KUTZTOWN UNIVERSITY	X	X	5/16/2024	\$500.00		
	KUTZTOWN UNIVERSITY	X	X	1/17/2024	OVER INCOME		
	YORK COLLEGE	X	X	5/2/2024	\$500.00		
	WEST CHESTER UNIVERSITY	X	X	3/13/2024	\$500.00		
	UNIVERSITY OF PITTSBURGH	X	X	2/7/2024	OVER INCOME		
	EAST STROUDSBURG UNIVERSITY	X	X	5/9/2024	\$500.00	5/9/2024	\$500
	THIEL COLLEGE	X	X	2/5/2024	OVER INCOME		
	INDIANA UNIVERSITY OF PENNSYLVANIA	X	X	5/9/2024	\$500.00		
	MISERICORDIA UNIVERSITY	X	X	2/9/2024	\$500.00		
	SHIPPENSBURG UNIVERSITY	X	X	3/6/2024	NOT ENROLLED		
	ROBERT MORRIS UNIVERSITY	X	X	1/25/2024	OVER INCOME		
	DESALES UNIVERSITY	X	X	5/2/2024	\$500.00		
	PENN STATE UNIVERSITY	X	X	2/15/2024	\$500.00		
	PENN STATE UNIVERSITY	X	X	2/15/2024	\$500.00		
	COMMONWEALTH UNIVERSITY-BLOOMSBURG	X	X	2/27/2024	NOT ENROLLED		
	YORK TECHNICAL INSTITUTE	X	X	1/16/2024	OVER INCOME	3/26/2024	OVER INCOME
	EAST STROUDSBURG UNIVERSITY	X	X	2/5/2024	OVER INCOME		
	HARRISBURG AREA COMMUNITY COLLEGE	X	X	5/2/2024	\$500.00		
	ARCADIA UNIVERSITY	X	X	2/22/2024	\$500.00		
	PENN STATE UNIVERSITY	X	X	1/23/2024	NOT ENROLLED		
	PENN STATE UNIVERSITY	X	X	2/22/2024	\$500.00		

EDUCATIONAL GRATUITY - SPRING 2024 (FY 2023)

	SLIPPERY ROCK UNIVERSITY	X	X	2/5/2024	OVER INCOME		
	PENN STATE UNIVERSITY-HARRISBURG	X	X	5/2/2024	\$500.00		
	SHIPPENSBURG UNIVERSITY	X	X	3/6/2024	NOT ENROLLED		
	PENN STATE UNIVERSITY	X	X	5/9/2024	\$500.00		
	MARYWOOD UNIVERSITY	X	X	3/13/2024	\$500.00		
	PENN STATE UNIVERSITY-HAZLETON	X	X	2/22/2024	\$500.00		
	PENN STATE UNIVERSITY-HARRISBURG	X	X	5/2/2024	\$500.00		
	PENN STATE UNIVERSITY	X	X	2/22/2024	\$500.00		
	EAST STROUDSBURG UNIVERSITY	X	X	2/5/2024	OVER INCOME		
	PENN STATE UNIVERSITY	X	X	2/22/2024	\$500.00		
	PENN WEST UNIVERSITY-CALIFORNIA	X	X	2/16/2024	OVER INCOME		
	LEHIGH CARBON COMMUNITY COLLEGE	X	X	1/25/2024	OVER INCOME		
	EAST STROUDSBURG UNIVERSITY	X	X	2/23/2024	\$500.00		
	COMMONWEALTH UNIVERSITY-LOCK HAVEN	X	X	5/16/2024	\$500.00		
	DREXEL UNIVERSITY	X	X	5/16/2024	\$500.00	5/16/2024	\$500
	COMMONWEALTH UNIVERSITY-LOCK HAVEN	X	X	5/2/2024	\$500.00		
	HARRISBURG AREA COMMUNITY COLLEGE	X	X	2/15/2024	OVER INCOME		
	HARRISBURG AREA COMMUNITY COLLEGE	X	X	5/2/2024	\$500.00		
	PENNSYLVANIA COLLEGE OF TECHNOLOGY	X	X	5/2/2024	\$500.00		
	MERCYHURST UNIVERSITY	X	X	2/9/2024	\$500.00		
	LEBANON VALLEY COLLEGE	X	X	2/22/2024	\$500.00		
	EAST STROUDSBURG UNIVERSITY	X	X	2/5/2024	OVER INCOME		
	EAST STROUDSBURG UNIVERSITY	X	X	2/5/2024	OVER INCOME		
	KUTZTOWN UNIVERSITY	X	X	5/16/2024	\$500.00		

EDUCATIONAL GRATUITY - SPRING 2024 (FY 2023)

	PENN STATE UNIVERSITY	X	X	6/4/2024	\$500.00		
	PENN STATE UNIVERSITY	X	X	2/22/2024	\$500.00		
	PENN STATE UNIVERSITY	X	X	1/25/2024	OVER INCOME		
	COMMONWEALTH UNIVERSITY-BLOOMSBURG	X	X	2/27/2024	OVER INCOME		
	ELIZABETHTOWN COLLEGE	X	X	5/2/2024	\$500.00		
	ELIZABETHTOWN COLLEGE	X	X	5/2/2024	\$500.00		
	SLIPPERY ROCK UNIVERSITY	X	X	2/23/2024	\$500.00		
	UPMC MERCY SCHOOL OF NURSING	X	X	1/16/2024	WITHDREW		
	DELAWARE VALLEY UNIVERISTY	X	X	5/14/2024	\$500.00		
	COMMONWEALTH UNIVERSITY-LOCK HAVEN	X	X	2/7/2024	OVER INCOME		
	PENNSYLVANIA COLLEGE OF TECHNOLOGY	X	X	5/2/2024	\$500.00		
	PENN STATE UNIVERSITY-HARRISBURG	X	X	5/2/2024	\$500.00		
	INDIANA UNIVERSITY OF PENNSYLVANIA	X	X	5/2/2024	\$500.00		
	SETON HILL UNIVERSITY	X	X	5/2/2024	\$500.00		
	COMMONWEALTH UNIVERSITY-BLOOMSBURG	X	X	2/27/2024	OVER INCOME		
	MILLERSVILLE UNIVERSITY	X	X	1/25/2024	OVER INCOME		
	DESALES UNIVERSITY	X	X	5/2/2024	\$500.00		
	PENN STATE UNIVERSITY-WORLD CAMPUS	X	X	2/22/2024	\$500.00		
	PENN STATE UNIVERSITY-BEHREND	X	X	2/22/2024	\$500.00		
	UNIVERSITY OF PITTSBURGH	X	X	5/2/2024	\$500.00		
	INDIANA UNIVERSITY OF PENNSYLVANIA	X	X	2/9/2024	NOT ENROLLED		
	PENN WEST UNIVERSITY-EDINBORO	X	X	5/9/2024	\$500.00		
	SLIPPERY ROCK UNIVERSITY	X	X	2/23/2024	\$500.00		
	WILKES UNIVERSITY	X	X	5/2/2024	\$500.00		

EDUCATIONAL GRATUITY - SPRING 2024 (FY 2023)

	PENNSYLVANIA COLLEGE OF TECHNOLOGY	X	X	5/2/2024	\$500.00		
	INDIANA UNIVERSITY OF PENNSYLVANIA	X	X	2/9/2024	OVER INCOME		
	YORK COLLEGE	X	X	5/2/2024	\$500.00		
	EAST STROUDSBURG UNIVERSITY	X	X	2/5/2024	OVER INCOME		
	PENN STATE UNIVERSITY-HARRISBURG	X	X	5/2/2024	\$500.00		
	WESTMORELAND COUNTY COMMUNITY COLLEGE	X	X	1/25/2024	OVER INCOME		
	MISERICORDIA UNIVERSITY	X	X	2/9/2024	\$500.00		
	PENN STATE UNIVERSITY	X	X	2/22/2024	\$500.00		
	SAINT VINCENT COLLEGE	X	X	2/7/2024	OVER INCOME		
	GENEVA COLLEGE	X	X	1/25/2024	OVER INCOME		
	PENN STATE UNIVERSITY	X	X	2/22/2024	\$500.00		
	PENNSYLVANIA COLLEGE OF TECHNOLOGY	X	X	5/2/2024	\$500.00		
	UNIVERSITY OF PITTSBURGH-JOHNSTOWN	X	X	2/7/2024	OVER INCOME		
	LACKAWANNA COLLEGE	X	X	2/22/2024	\$500.00		
	PENN STATE UNIVERSITY	X	X	2/22/2024	\$500.00		
	PENN STATE UNIVERSITY	X	X	2/22/2024	\$500.00		
	DUQUESNE UNIVERSITY	X	X	3/13/2024	\$500.00		
	TEMPLE UNIVERSITY	X	X	2/6/2024	NOT ENROLLED		
	PENN STATE UNIVERSITY-BERKS	X	X	2/22/2024	\$500.00		
	COMMONWEALTH UNIVERSITY-BLOOMSBURG	X	X	5/9/2024	\$500.00		
	YORK COLLEGE	X	X	5/2/2024	\$500.00		
	HARRISBURG AREA COMMUNITY COLLEGE	X	X	5/2/2024	\$500.00		
	SAINT JOSEPHS UNIVERSITY	X	X	5/2/2024	\$500.00		
	EAST STROUDSBURG UNIVERSITY	X	X	2/23/2024	\$500.00		

EDUCATIONAL GRATUITY - SPRING 2024 (FY 2023)

	ROBERT MORRIS UNIVERSITY	X	X	2/14/2024	\$500.00		
	INDIANA UNIVERSITY OF PENNSYLVANIA	X	X	5/2/2024	\$500.00		
	COMMONWEALTH UNIVERSITY-BLOOMSBURG	X	X	2/27/2024	NOT ENROLLED		
	MARYWOOD UNIVERSITY	X	X	3/28/2024	\$500.00		
	COMMUNITY COLLEGE OF ALLEGHENY COUNTY	X	X	1/17/2024	OVER INCOME		
	DREXEL UNIVERSITY	X	X	2/9/2024	\$500.00	5/16/2024	\$500
	GENEVA COLLEGE	X	X	2/14/2024	\$500.00		
	EMPIRE BEAUTY SCHOOL			XXXXXXXX	NOT ATTENDING		
	WEST CHESTER UNIVERSITY	X	X	3/13/2024	\$500.00		
	PENNSYLVANIA COLLEGE OF TECHNOLOGY	X	X	2/2/2024	NOT ENROLLED		
	COMMUNITY COLLEGE OF ALLEGHENY COUNTY	X	X	2/9/2024	\$500.00		
	MERCYHURST UNIVERSITY	X	X	5/2/2024	\$500.00		
	PENN STATE UNIVERSITY	X	X	1/25/2024	OVER INCOME		
	SLIPPERY ROCK UNIVERSITY	X	X	2/23/2024	\$500.00		
	PENN STATE UNIVERSITY	X	X	5/9/2024	\$500.00		
	PENN STATE UNIVERSITY	X	X	1/23/2024	NOT ENROLLED		
	PENN STATE UNIVERSITY	X	X	2/22/2024	\$500.00		
	TEMPLE UNIVERSITY	X	X	3/5/2024	\$500.00		

TOTAL OVER INCOME: 52

<p>CDL-1</p> <p style="text-align: center;">FACE SHEET FOR FILING DOCUMENTS WITH THE LEGISLATIVE REFERENCE BUREAU</p> <p style="text-align: center;">(Pursuant to Commonwealth Documents Law)</p>		<p style="text-align: center; font-size: 1.5em;">RECEIVED</p> <p style="text-align: center;">Independent Regulatory Review Commission</p> <p style="text-align: center;">January 15, 2025</p>	
DO NOT WRITE IN THIS SPACE			
<p>Copy below is hereby approved as to form and legality. Attorney General</p> <p>Amy M. Elliott</p> <p><small>Digitally signed by Amy M. Elliott DN: cn=Amy M. Elliott, o=Pennsylvania Office of Attorney General, c=US Date: 2024.12.16 08:38:09 -0500</small></p> <p>By <u>Elliott</u> (Deputy Attorney General)</p> <p>12/16/2024 Date of Approval</p> <p><input type="checkbox"/> Check if applicable. Copy not approved. Objections attached.</p>	<p>Copy below is hereby certified to be a true and correct copy of a document issued, prescribed or promulgated by:</p> <p style="text-align: center;">DEPARTMENT OF MILITARY AND VETERANS' AFFAIRS (AGENCY)</p> <p>DOCUMENT/FISCAL NOTE NO. _____</p> <p>DATE OF ADOPTION: _____</p> <p>BY: <u>MAJOR GENERAL MARK J. SCHINDLER</u></p> <p><u>MEJ-S</u></p> <p>TITLE: <u>THE ADJUTANT GENERAL</u> (EXECUTIVE OFFICER, CHAIRMAN OR SECRETARY)</p>	<p>Copy below is hereby approved as to form and legality. Executive or Independent Agencies</p> <p>BY: <u><i>Richard Nelson</i></u></p> <p>8/30/2024 DATE OF APPROVAL</p> <p>(DEPUTY GENERAL COUNSEL) (CHIEF COUNSEL, INDEPENDENT AGENCY) (STRIKE INAPPLICABLE TITLE)</p> <p><input type="checkbox"/> Check if applicable. No Attorney General approval or objection within 30 days after submission.</p>	

TITLE 43. MILITARY AFFAIRS

PART I. DEPARTMENT OF MILITARY AFFAIRS

CHAPTER 5. [BUREAU FOR VETERANS' AFFAIRS] (Reserved.)

AND

CHAPTER 5a. STATE VETERANS' PROGRAMS

PREAMBLE

The Department of Military and Veterans Affairs (Department) and the State Veterans' Commission (Commission), under the general authority in 51 Pa.C.S. § 701 (relating to overall powers of department) and 71 P.S. § 186 (relating to rules and regulations), and the specific authority in 51 Pa.C.S. §§ 1704(7), 7701(b), 7702(b), and 8904(1) propose to amend Chapter 5 (relating to Bureau for Veterans' Affairs) by rescinding and reserving the existing chapter and replacing it with the proposed Chapter 5a set forth in Annex A.

The Department and Commission propose to issue Chapter 5a to extensively update and clarify the application, adjudication, appeal, and administration procedures of State Veterans' programs.

The contents for this proposed rulemaking are as follows:

Subchapter A. GENERAL PROVISIONS

§ 5a.1. Scope and purpose

§ 5a.2. Definitions

§ 5a.3. Delegation of authority

§ 5a.4. Waiver of the regulations

§ 5a.5. Adjudication standards

§ 5a.6. Service in war or armed conflict

§ 5a.7. Common-law marriage

§ 5a.8. Appeal procedures

Subchapter B. DISABLED VETERANS' REAL ESTATE TAX EXEMPTION PROGRAM

§ 5a.11. Scope and purpose

§ 5a.12. Definitions

§ 5a.13. Governing statutes, regulations, and policies

§ 5a.14. Application procedures

§ 5a.15. Adjudication procedures

§ 5a.16. Appeal procedures

§ 5a.17. Administration of real estate tax exemption

Subchapter C. AMPUTEE AND PARALYZED VETERANS' PENSION PROGRAM

§ 5a.21. Scope and purpose

§ 5a.22. Definitions

§ 5a.23. Governing statutes, regulations, and policies

§ 5a.24. Application procedures

§ 5a.25. Adjudication procedures

§ 5a.26. Administration of pension

Subchapter D. BLIND VETERANS' PENSION PROGRAM

§ 5a.31. Scope and purpose

§ 5a.32. Definitions

§ 5a.33. Governing statutes, regulations, and policies

§ 5a.34. Application procedures

§ 5a.35. Adjudication procedures

§ 5a.36. Administration of pension

Subchapter E. EDUCATIONAL GRATUITY PROGRAM

§ 5a.41. Scope and purpose

§ 5a.42. Definitions

§ 5a.43. Governing statutes, regulations, and policies

§ 5a.44. Application procedures

§ 5a.45. Adjudication procedures

§ 5a.46. Administration of gratuity

Subchapter F. VETERANS' TEMPORARY ASSISTANCE PROGRAM

§ 5a.51. Scope and purpose

§ 5a.52. Definitions

§ 5a.53. Governing statutes, regulations, and policies

§ 5a.54. Application procedures

§ 5a.55. Adjudication procedures

§ 5a.56. Administration of temporary assistance

I. Background and Need for Amendments

The proposed rulemaking is necessary for several reasons. Current Chapter 5 was last amended in 1991. Organizational changes within the Department and numerous amendments to the

underlying authorities over 32 years, not reflected in the current regulations, require the Department to rescind Chapter 5 and replace it with Chapter 5a.

The proposed rulemaking addresses the statutory amendments, updates and clarifies definitions and procedures accordingly, and promotes cross-programmatic consistency in application, adjudication, appeal, and administration procedures.

II. Description of Proposed Amendments

Current Chapter 5 is titled “Bureau for Veterans’ Affairs.” Act 12 of 1996 redesignated the Department of Military Affairs as the Department of Military and Veterans Affairs and prompted several organizational changes within the Department. The Bureau for Veterans’ Affairs was reorganized as the Office of Veterans Affairs with two subordinate bureaus: the Bureau of Veterans Homes and the Bureau of Veterans Programs, Initiatives, Reintegration, and Outreach. The Department proposes titling Chapter 5a “State Veterans’ Programs” to better reflect its content and align it with other chapters.

Subchapter A. General Provisions

The Department proposes a new Chapter 5a, Subchapter A, General Provisions, upon the rescission of the current chapter.

Section 5a.1 explains the purpose of the subchapter as providing terms and provisions for the administration of state veterans’ programs throughout Chapter 5a.

Section 5a.2 provides an updated definition of the statutory term “armed forces of the United States” to provide consistency between programs and to create clarity by including individuals and organizations beyond the military services whose service has been deemed “active military service.”

The lack of a definition of “Armed forces of the United States” or “military or naval forces of the United States” as those terms are used throughout Title 51 Pa.C.S.A. requires the Department to propose a precise definition to properly adjudicate veterans’ benefits. With respect to Federal law, the definition of “armed forces” is provided at 10 U.S.C. § 101(a)(4): “The term ‘armed forces’ means the Army, Navy, Air Force, Marine Corps, Space Force, and Coast Guard.” Title 10 U.S.C. § 101(5) further defines the “uniformed services,” including the commissioned corps of the National Oceanic and Atmospheric Administration and the commissioned corps of the Public Health Service. Title 38 U.S.C. § 101(21)(B) and (C) then grants eligibility for veterans’ benefits to members of the commissioned corps of the Public Health Service and the commissioned corps of the National Oceanic and Atmospheric Administration under certain circumstances. Title 38 U.S.C. § 101(27) defines the reserve components, including the Army and Air National Guard. Eligibility for veterans’ benefits was granted to World War II-era members of the U.S. Merchant Marine in Federal law at P.L. 95-202. Eligibility for members of the “former women’s auxiliary branches, as well as others when their service has been deemed ‘active military service’ with respect to laws administered by the U.S. Department of Veterans Affairs” is a reference to the many other circumstances and categories of people to which the Federal government extends veterans’ benefits under 38 U.S.C. § 106.

Having fully considered the applicable Federal law, the Department proposed a single, consolidated definition which is intended to extend state veterans' benefits to all residents who meet the several Federal definitions and criteria.

Definitions of "veteran" and "active service" which align with the Federal definitions in Title 38 CFR Part 3 are also proposed. Lastly, due to the organizational changes discussed above and their relevance to the state veterans' programs, updated definitions of "Bureau," "Department," and "Commission" are also proposed.

Section 5a.3 delegates the Commission's authority to the Bureau to use its staff, resources, and experience in administering the State Veterans' programs. The Commission will continue to fulfill its oversight duties by reviewing and certifying the Bureau's decisions at its regular public meetings as well as through audits.

Section 5a.4 concerns the waiver of regulations. This proposed rule provides a mechanism through which the Adjutant General, in his or her sole discretion, may waive any of the regulatory requirements in the Chapter for good cause.

Section 5a.5 explains that State veterans' programs use preponderance of the evidence as the standard of proof for adjudicating eligibility and need. Preponderance of the evidence means that the fact is more likely true than not. Deference will be given to the applicant where there is a balance of favorable and negative evidence. The proposed rule further notes that the burden of proof rests with the applicant, but the Department has an affirmative duty to aid applicants with filing and prosecuting claims for state veterans' benefits. 51 Pa.C.S.A. § 1712(3). Due to the clear conflict of interest, veterans services officers and specialists assigned to the Programs staff are prohibited from representing or supporting veterans with the filing of claims for state benefits. Veterans services officers assigned elsewhere throughout the Department can assist, however direct representation and assistance is chiefly provided by the county offices of veterans affairs.

Section 5a.6 provides application and adjudication requirements to determine qualifying service in war or armed conflict, commonly known as "wartime service," for those programs that require such service as an element of eligibility. Service in war adheres to the Federal rule at 38 CFR 3.2 regarding periods of war. A demonstration of military awards, decorations, and badges confirming service in armed conflict outside the codified periods of war will determine service in armed conflict. The Department has always accepted expeditionary medals for this purpose. The proposed rule expands that list to include other relevant combat awards, decorations, and badges or, in the alternative, direct proof of the receipt of hostile fire/imminent danger pay during military service.

Section 5a.7. Section 1 of Act 144 of 2004 amended section 1103 of the Marriage Law and (23 Pa.C.S. § 1103) abolished common-law marriage contracts in Pennsylvania as of January 2, 2005. Common-law marriages that began on or before January 1, 2005, and continued without interruption to the date of application or date of the veteran's death, whichever applies, are still valid and shall meet the requirements for marriage and dependency. This section sets forth

application and adjudication requirements for claims of common-law marriage to support eligibility or need in state veterans' programs.

Section 5a.8 (appeal procedures) is substantially the same as the current appeal procedures for the state veterans' programs which conform to 1 Pa. Code Part II (relating to general rules of administrative practice and procedure). A 30-day higher-level review period and subsequent 30-day appeal period are proposed for all programs. Importantly, because of the county's statutory duty to determine eligibility for the Disabled Veterans' Real Estate Tax Exemption Program, distinct appeal procedures for that program are issued in Subchapter B.

Subchapter B. Disabled Veterans' Real Estate Tax Exemption Program

On rescission of the current chapter, a new Chapter 5a, Subchapter B, Disabled Veterans' Real Estate Tax Exemption Program, is proposed to address amendments to Act 60 of 1988 (51 Pa.C.S. Ch. 89) since promulgation of the current rule, to provide essential information in the application, adjudication, administration, and appeal procedures not provided in the current rule, to address organizational changes within the Department, and to create consistency in the regulatory structure across programs.

Section 5a.11 provides the scope and explains the purpose of the program as exempting eligible veterans and their unmarried surviving spouses from paying real estate taxes in the Commonwealth.

Section 5a.12. There are significant proposed changes intended to refine and clarify programmatic definitions to lessen the possibility of arbitrary decision-making while potentially broadening access to the exemption, a goal endorsed by the Department, the State Veterans' Commission, the County Commissioners Association of Pennsylvania, and legislators on the House and Senate Veterans Affairs and Emergency Preparedness Committees.

The term "applicant" is defined as a veteran or the unmarried surviving spouse of a deceased veteran seeking the real estate tax exemption. While the definition of "blind veteran" is clear in the Act, it is also incomplete in the sense that adjudication of the disability relies on ratings assigned by the U.S. Department of Veterans Affairs under 38 CFR 4.79 (relating to schedule of rating - eye). The definition in the Act addresses visual acuity, however the Federal schedule evaluates visual disabilities based on impairments to visual acuity, visual field, and muscle function. It is not always apparent to State adjudicators what type of impairment underlies the visual disability rating. For this reason, the proposed definition of "blindness" accounts for all visual impairments that are rated on equivalency with the visual acuity criteria described in statute. This more complete definition is necessary to objectively adjudicate an application for tax exemption based on blindness. Importantly, the proposed definition conforms to the definition of "blind" at 51 Pa.C.S.A. § 8901 and matches the definition of "qualifying disability" in the Blind Veterans' Pension Program at proposed § 5a.32.

The current definitions of "cost of living allowance" and "dependents' allowance" are combined into a single proposed "cost-of-living expense allowance." The proposed definition refers to the Allowable Living Expenses National and Transportation Standards issued annually

by the U.S. Internal Revenue Service, is scalable to the number of qualified dependents, and will track adjustments to these standards every two years.

A definition of “determination of need” is proposed to explain the distinct need assessment for this program, a comparison of monthly household income to monthly household expenses.

The current definition of “income” is proposed to be changed from “[i]ncome from whatever source derived...” to “[g]ross income as reported to the U.S. Internal Revenue Service in the most recently reported tax year...” Most significantly, Act 27 of June 17, 2024 (51 Pa.C.S. Ch. 99), now excludes federal and state veterans’ benefits from all need assessments in Commonwealth programs. Therefore, income to veterans and surviving spouses from federal and state veterans’ programs, as well as combat-related special compensation from the military services, which is also non-taxable, are specifically excluded in the proposed definition.

“Loss of two or more limbs,” another disability that creates statutory eligibility in the Act, has never been defined in statute or regulation. While the term appears to be sufficiently descriptive on its face, as with “blindness” above, State adjudicators must rely on disability ratings reported by the U.S. Department of Veterans Affairs, so the definition must be precise enough to conform the legislative intent to specific disabilities in the Code of Federal Regulations. The proposed definition thus includes reference to diagnostic codes for anatomical loss of both hands, anatomical loss of both feet, or anatomical loss of one hand and one foot, or more, as codified in the Federal rating schedule. Each of these three diagnostic codes also equates to a permanent 100% disability rating, so the disability criteria for an exemption would be satisfied under either construct. Consequently, the proposed definition serves an important exclusive function, limiting dispute over the arguable breadth of the statutory language.

The proposed definition of “monthly household expenses” provides clarity by tying acceptable expenses to necessities of life associated with the principal dwelling. The definition supports an exemplary list of acceptable expenses in the adjudication procedures at proposed § 5a.15(c)(4).

The current definition of “monthly income” is proposed to be clarified by changing it to “monthly household income” and replacing the ambiguous language “[i]ncome received by the claimant and other persons...” with “[i]ncome received by the applicant and qualified dependents...,” with a separate proposed definition of “qualified dependent.”

“Paraplegia,” a third disability creating statutory eligibility, is clearly defined in the Act. However, again, State adjudicators must rely on disability ratings reported by the U.S. Department of Veterans Affairs, so the definition must be precise enough to conform the legislative intent back to specific rating language used in the Code of Federal Regulations. The proposed definition includes reference to diagnostic codes for loss of use of both hands or loss of use of both feet – the descriptions of paraplegia applied in the Federal rating schedule. As with the proposed definition of “loss of two or more limbs” above, these diagnostic codes also equate to a permanent 100% disability rating in the Federal schedule, so the disability criteria for an exemption would again be satisfied under either construct. Consequently, this proposed definition also serves an important exclusive function, limiting dispute over the arguable breadth of the statutory language.

A definition of “presumptive need level” is proposed to describe the function of the statutory presumption in the determination of need, which is not addressed in the current rules.

A definition of “principal dwelling” is proposed to clarify the term as used in the Act with respect to eligibility and administration of the tax exemption.

A definition of “qualified dependent” is proposed to clearly define the applicant’s dependents whose income and expense information is relevant to the determination of need. The definition also allows for a proper count of dependents in the cost-of-living expense allowance.

A definition of “total or 100% permanent disability” proposes to codify a longstanding departmental legal opinion that the statutory language relates to both permanent 100% schedular disability ratings as determined by the U.S. Department of Veterans Affairs in accordance with 38 CFR Part 4 (relating to schedule for rating disabilities) and total disability ratings based on individual unemployability as determined by the U.S. Department of Veterans Affairs in accordance with 38 CFR 4.16 (relating to total disability ratings for compensation based on unemployability of the individual).

Section 5a.13 (governing statutes, regulations, and policies) explains that applicants must satisfy the statutory and regulatory requirements, as well as relevant department policy and procedures, to receive the tax exemption.

Section 5a.14 (application procedures) explains how an applicant must apply and what supporting documentation must be provided. Since promulgation of the current rule in 1991, multiple processes have been combined into a single multi-purpose form to replace separate application forms for eligibility, financial need, surviving spouses, and the five-year review of need. Proposed subsection (a) eliminates reference to a specific form, but it is important to note that only one application form now exists for the program, and changes to that application will be proposed to better reflect the proposed rules as well. Proposed subsection (b) addresses signing the form and allows for a spouse, guardian, or other person with legal authority to sign the form for an applicant unable to sign due to disability. Proposed subsection (c) discusses the certification that the applicant provides when signing the application form, putting the applicant on notice of criminal penalties for fraudulent application. Proposed subsection (d) proposes that applicants must sign a release authorizing the Board to obtain relevant information from the U.S. Department of Veterans Affairs. Proposed subsection (e) creates clarity by offering a detailed list of required supporting documents aligned with the eligibility and need requirements. Proposed subsection (f) requires that applications be submitted to the county office of property assessment through the county office of veterans affairs so the application can be stamped to show the date of receipt. This is largely consistent with the current rule at § 5.24(b), but the submission process, as practiced in all counties, includes a check on the application by the county office of veterans affairs before delivery to the office of property assessment. The proposed rule simply reinforces that existing step in the process. There is also no longer a requirement to notarize the application form as required at current § 5.24(c); verification of eligibility by a county approving official replaces the need for notarization in the proposed application form. Lastly, proposed

subsection (g) provides a simple procedure for voluntary withdrawal of application that does not currently exist.

Section 5a.15 (adjudication procedures) provides the process by which the Board and Commission will process the application and approve or deny eligibility. Proposed subsection (a) explains the two general elements of the decision to grant a tax exemption: eligibility, which is determined by the Board, and need, which is determined by the Commission. Proposed subsection (b) is intended to provide clarity for applicants and rules for county boards for the assessment and revision of taxes, or similar boards, on the adjudication of eligibility, as is their duty consistent with 51 Pa.C.S. § 8903 (relating to duty of board). These rules and guidance do not exist in the current regulations. Proposed subsection (c) similarly explains the Commission's duty to determine need at 51 Pa.C.S. § 8904. With respect to the determination of need, § 8904 was amended by Act 161 of 2006 to create a simplified avenue for determining need. This amendment created an annual income level at or below which an applicant shall be presumed to have need, eliminating the requirement for a full income-expense assessment. When an applicant fails the presumptive need test, the determination can be rebutted by a full income-expense assessment. Proposed paragraph (c)(1) explains the process for determining presumed need and relies on the proposed definitions of "income" and "presumptive need level" already in § 5a.12. Proposed paragraph (c)(2) restates, in the context of the presumption, the full determination of need, relying again on the proposed definitions of "income," "monthly household income," "monthly household expenses," and "cost-of-living expense allowance" in § 5a.12. Attribution and determination of income is explained in detail at proposed paragraph (c)(3). Proposed paragraph (c)(4) provides a list of acceptable monthly household expenses. Finally, proposed subsection (d) provides standards for the certification of need required at 51 Pa.C.S. § 8904(4).

Section 5a.16 (appeal procedures) explains the appeal procedures. The appeal procedures remain largely consistent with the current rule. The only significant proposed change to the current appeal procedures is the addition at subsection (a). Proposed language directs the appeal to the county board for the assessment and revision of taxes, or similar board, as is their duty consistent with 51 Pa.C.S. § 8903 (relating to duty of board). The appeal process for eligibility determinations has historically been a confusing procedure for both applicants and boards. This proposed subsection is intended to clarify that county boards are the appropriate forum for the appeal of decisions on eligibility (versus need). There is a two-tiered appeal procedure at proposed subsection (b) for determinations of need made by the Commission, including (1) a higher-level review within the Bureau, and (2) an appeal to the Adjutant General, which is substantially the same as the current procedures.

Section 5a.17 (administration of tax exemption) outlines the procedures necessary to administer the program.

Proposed subsection (a) makes provision for the boards and the Commission to delegate adjudication and administrative duties to offices with appropriate staff, resources, and expertise: the county offices of veterans affairs and property assessment in the case of the Board, and the Bureau of Veterans Programs, Initiatives, Reintegration, and Outreach in the case of the

Commission. Both the Board and the Commission retain their statutory authority and duty to approve eligibility, certify need, and, in the case of the Board, administer the tax exemption.

Proposed subsection (b) addresses the effective date of exemption, largely maintaining the same requirements as found in current § 5.25 (relating to effective date of exemption). Tax exemptions become effective at the beginning of the tax year following date of application and run for five full tax years. The only significant proposed change is the amount of time applicants are given to gather relevant documentation after submission of the application. Where the current rule allows for a period “not to exceed 120 days except under extraordinary circumstances,” the proposed rule shortens it to a period “not to exceed 60 days except under extraordinary circumstances.” Short of extraordinary circumstances, it is the experience of the Commission that 60 days is a reasonable amount of time to respond to requests for information. The longer 120-day timeframe also often carries applications into the next tax year, creating administrative challenges at the county offices of property assessment.

Proposed subsection (c) gives the general rule and exceptions for application of the tax exemption. The general rule is that a tax exemption applies to the land on which the principal residence sits, without restrictions as to size of the parcel. Exemptions to this rule apply when the land is not owned by the applicant, as is often the case, for example, with mobile homes and condominiums. Importantly, the Department also proposes an additional exemption which applies to the commercial portion of multi-purpose residential and commercial property. *Vanderhoef v. Office of Susquehanna County Board of Assessment*, 960 A.2d. 212 (Pa. Cmwlth. 2008) holds that counties lack the authority to restrict the size of a parcel subject to exemption. Instead, the Court held that restricting the size of an exemption is a function of need to be determined solely by the State Veterans’ Commission. Since this ruling, county assessors have requested a clear rule on how tax exemptions apply to multi-purpose residential and commercial property. The proposed rule allows for exemption of the entire parcel if the income from the commercial activity is passed through fully to the applicant, allowing the Commission to assess and determine need. If the commercial activity is organized under any business entity other than a sole proprietorship or partnership between spouses where the income is not passed through fully to the applicant allowing for assessment, the exemption may be restricted to the residential percentage of the property. The proposed rule further notes that farmstead exclusions, if applicable, remain available on the commercial percentage of non-exempted, multi-purpose residential and agricultural property.

Proposed subsection (d) addresses periodic review of need. The current rule on periodic review of need is outdated because of a statutory amendment created by Act 161 of 2006. Section 5.26 of the current rule relates a two-year periodic review found in the former statutory requirement. Act 161 of 2006 amended that requirement by extending the periodic review to once every five years. The proposed rules at subsection (d) reinforce the Bureau’s responsibility for tracking due dates for the periodic review and properly noticing those with exemptions of the need for review. It further directs that the application, adjudication, and appeal procedures remain the same as with a new application and refers back to those relevant sections in the proposed rule.

Subsection (e) proposes a new rule relating to notification of changes, addressing notification procedures for the sale or change of ownership of property subject to exemption, admission of a veteran or surviving spouse receiving the exemption into long-term care, and death of a veteran or surviving spouse receiving the tax exemption. Most importantly, as distinct from the current rule, the proposed rule creates a procedure for establishing intent to return home when a disabled veteran or surviving spouse is admitted to a long-term care facility. This procedure is consistent with the intent to return rule applied in homestead exclusion law. When a veteran or surviving spouse maintains ownership of the principal dwelling and expresses a clear intent in writing to return home from long-term care, that intent shall be incontestable, and the tax exemption shall remain in force so long as eligibility and need are satisfied.

Subsection (f) proposes a new rule, necessary considering the presumption created by Act 161 of 2006 and codified at 51 Pa.C.S. § 8904(1), regarding adjustments to the presumptive need level based on changes in the Consumer Price Index for all Urban Consumers (CPI-U), Northeast Region, and their publication in the *Pennsylvania Bulletin* every two years.

Subsection (g) proposes a new rule on adjustments to the cost-of-living expense allowance defined at proposed § 5a.12. To provide a rational basis for adjustments to the allowance, the proposed rule relies on changes in the U.S. Internal Revenue Service's Allowable Living Expenses National Standards and Allowable Living Expenses Transportation Standards. The Bureau shall adjust the allowance based on the most current updates to these standards and publish them alongside adjustments to the presumptive need level in the *Pennsylvania Bulletin*.

Subchapter C. Amputee and Paralyzed Veterans' Pension Program

The Department proposes a new Chapter 5a, Subchapter C, Amputee and Paralyzed Veterans' Pension Program, upon the recission of the current chapter to address amendments to the Act. Subchapter C will provide essential information in the application, adjudication, and administration procedures not provided in the current rule, to address organizational changes within the Department, and to create consistency in the regulatory structure across programs.

Section 5a.21. The Program as explained in this section provides pensions to eligible amputee and paralyzed veterans.

Section 5a.22 provides definitions, and operative terms used in the subchapter. The term "applicant" is defined as a veteran who seeks an amputee and paralyzed pension. A definition of "qualifying disability," conforming in relevant part to the definition of "amputee and paralyzed veteran" at 51 Pa.C.S. § 7702(c), is proposed to support adjudication procedures. Current definitions of "peacetime combat-related action," "terrorist attack," and "war or armed conflict service dates" are absent in the proposed section because these requirements were removed by Act 109 of 2001.

Section 5a.23 (governing statutes, regulations, and policies) explains that applicants must satisfy the statutory and regulatory requirements, as well as relevant department policy and procedures, to receive the pension.

Section 5a.24. The proposed application procedures remain substantively the same as the current procedures. Proposed subsection (a) states that the Department prepares the form which applicants must use for application. Proposed subsection (b) states that a spouse, guardian, or other person with legal authority can sign the form on behalf of a veteran unable to sign due to disability. Proposed subsection (c) informs applicants of criminal penalties for fraudulent application. Proposed subsection (d) requires applicants to sign a release allowing the Bureau to gather relevant information from the U.S. Department of Veterans Affairs. Proposed subsection (e) creates clarity by offering a detailed list of required supporting documents aligned with the eligibility requirements. Proposed subsection (f) mandates that applicants must submit their applications to the Bureau at the provided address. Lastly, proposed subsection (g) introduces a new simple procedure for applicants to voluntarily withdraw their application.

Section 5a.25. The proposed section does not substantially change the current adjudication or notification of determination procedures; however, the language is changed to provide conformity across programs. Proposed subsection (a) clearly restates the four specific statutory elements of eligibility for the pension. Proposed paragraphs (b)(1) through (3) discuss the qualifying service requirements, character of discharge, and residency. Proposed paragraph (b)(4) importantly ties the adjudication of a qualifying disability to the definition of qualifying disability at § 5a.22.

The most significant proposed changes are at subparagraphs (b)(4)(i) through (iii). Title 51 Pa.C.S.A. § 7702(c) diverges from the way disabilities are rated in the Federal schedule at 38 CFR Ch. I Part 4. Because state law requires “at least two limbs with a 40% disability compensation rating or higher in each limb,” state adjudicators must fairly parse the ratings issued by the U.S. Department of Veterans Affairs.

This parsing or splitting of a federal rating to determine the disability percentage in each of two or more limbs is not contemplated or addressed in the Federal rules, so the statutory criteria requires State-specific procedures. The proposed procedures to account for bilateral disabilities and bilateral factors give state adjudicators clear rules on how to parse these percentages between two limbs to make a just determination.

Proposed subparagraph (b)(4)(i) requires that multiple ratings must be combined separately for each limb in accordance with the combined ratings table at 38 CFR 4.25. This is customarily how the Bureau has determined a qualifying disability; it is here written into regulation for the purpose of transparency. Proposed subparagraph (b)(4)(ii) discusses the relevance of the bilateral factor which the VA adds to certain ratings in accordance with 38 CFR 4.26. The bilateral factor adds an additional 10% to combined disability ratings when the disabilities impair both arms or both legs. To fairly apply a bilateral factor for pension purposes though, the value must be divided evenly and applied separately to each limb. Likewise, proposed subparagraph (b)(4)(iii) discusses the relevance of bilateral disabilities to pension adjudication. Statutory eligibility requires at least two limbs with a 40% disability compensation rating or higher in each limb. Some disabilities in two limbs however can be rated bilaterally under a single diagnostic code which raises the question of how to account for these ratings in the pension adjudication. The proposed and most straightforward solution is to divide the rating by two and assign half to each

limb. Bilateral peripheral neuropathy is a good example of this issue. The highest disability rating for bilateral peripheral neuropathy in the Federal schedule is 40%. The proposed rule would divide that rating by two to arrive at a 20% rating for each limb. Lastly, proposed subsection (c) holds the Bureau to a 30-day adjudication timeframe after receipt of a fully developed application.

Section 5a.26. Proposed subsection (a) sets the effective date of the pension as the date of submitting a completed application and clarifies that the Department will not backdate the pension to the date the U.S. Department of Veterans Affairs awards disability compensation.

Proposed subsection (b) discusses rate and form of payment, including information on electronic funds transfer payments, a stipulation that the pension may not be made payable to anyone other than an eligible veteran, and important new provisions for correspondence with and payment to homeless veterans. Proposed subsections (c) and (d) provide rules for the notification of changes (i.e., changes of address and contact information) and notification of death of the pensioner, including the potential need for supporting documentation. Lastly, proposed subsection (e) provides procedure on reimbursement of debts, typically accrued when the Department is not timely notified of the death of a pensioner. This is a standard process in the Department which is not explained in the current rule.

Subchapter D. Blind Veterans' Pension Program

On rescission of the current chapter, a new Chapter 5a, Subchapter D, Blind Veterans' Pension Program, is proposed to provide essential information in the application, adjudication, and administration procedures not provided in the current rule, to address organizational changes within the Department, and to create consistency in the regulatory structure across programs.

Section 5a.31. The Program as explained in this section provides pensions to eligible blind veterans.

Section 5a.32 defines operative terms used in the subchapter. The term "applicant" is defined as a veteran who seeks a blind veterans' pension. Moreover, a definition of "qualifying disability" is proposed to support adjudication procedures. The definition of "blind veteran" in the Act ("3/60 or 10/200 or less normal vision") addresses visual acuity, however the Federal schedule evaluates visual disabilities based on impairments to visual acuity, visual field, and muscle function. It is not always apparent to State adjudicators what type of impairment underlies the visual disability rating. For this reason, the proposed definition of "qualifying disability" accounts for all visual impairments that are rated on equivalency with the visual acuity criteria described in statute. This more complete definition is necessary to objectively adjudicate an application for pension based on blindness.

Section 5a.33 (governing statutes, regulations, and policies) explains that applicants must satisfy the statutory and regulatory requirements, as well as relevant department policy and procedures, to receive the pension.

Section 5a.34. The proposed application procedures do not differ substantively from current procedures. Proposed subsection (a) states that applicants must use the form prepared by the Department for application.

Proposed subsection (b) addresses signing the form and allows for a spouse, guardian, or other person with legal authority to sign the form for a veteran unable to sign due to disability. Proposed subsection (c) regards certification, noticing criminal penalties for fraudulent application. Proposed subsection (d) notes that applicants must sign a release authorizing the Bureau to obtain relevant information from the U.S. Department of Veterans Affairs. Proposed subsection (e) creates clarity by offering a detailed list of required supporting documents aligned with the eligibility requirements, and proposed subsection (f) requires that applications be submitted to the Bureau at the address given on the application form. Lastly, proposed subsection (g) provides a simple procedure for voluntary withdrawal of application that does not currently exist.

Section 5a.35. The proposed rule does not substantially change the current adjudication or notification of determination procedures; however, the language is changed to provide conformity across programs. Proposed subsection (a) clearly restates the four specific statutory elements of eligibility for the pension. Proposed subsection (b) addresses determination of eligibility. The most significant proposed change, at paragraph (b)(4), issues criteria for adjudicating a qualifying disability by applying the proposed definition of qualifying disability at § 5a.32. Lastly, proposed subsection (c) holds the Bureau to a 30-day adjudication timeframe after receipt of a fully developed application.

Section 5a.36. Proposed subsection (a) sets the effective date of the pension as the date of submitting a completed application and clarifies that the Department will not backdate the pension to the date the U.S. Department of Veterans Affairs awards disability compensation.

Proposed subsection (b) discusses rate and form of payment, including information on electronic funds transfer payments, a stipulation that the pension may not be made payable to anyone other than an eligible veteran, and important new provisions for correspondence with and payment to homeless veterans. Proposed subsections (c) and (d) provide rules for the notification of changes (i.e., changes of address and contact information) and notification of death of the pensioner, including the potential need for supporting documentation. Lastly, proposed subsection (e) provides procedure on reimbursement of debts, typically accrued when the Department is not timely notified of the death of a pensioner. This is a standard process in the Department which is not explained in the current rule.

Subchapter E. Educational Gratuity Program

On rescission of the current chapter, a new Chapter 5a, Subchapter E, Educational Gratuity Program, is proposed to provide essential information in the application, adjudication, and administration procedures not provided in the current rule, to address organizational changes within the Department, and to create consistency in the regulatory structure across programs.

Section 5a.41 (scope and purpose) explains the program as providing educational assistance to the qualified children of eligible veterans to help pay for education and training at approved educational institutions.

Section 5a.42 cures minor inconsistencies with restated statutory definitions by proposing conforming language that instead directs back to relevant definitions in 51 Pa.C.S. § 8701. The term “applicant” is defined as the qualified child of an eligible disabled or deceased veteran seeking educational gratuity. The term “gratuity” is defined as payments in amounts authorized by law to provide educational assistance for up to eight terms or semesters. The proposed definitions of “educational institution” and “qualified child,” as used in the subchapter, conform to the definitions at 51 Pa.C.S. § 8701.

Section 5a.43 (governing statutes, regulations, and policies) explains that applicants must satisfy the statutory and regulatory requirements, as well as relevant department policy and procedures, to receive the educational gratuity.

Section 5a.44. Proposed subsection (a) requires that application be made only on a form prepared by the Department. Proposed subsection (b) addresses signing the form and allows for a guardian, or other person with legal authority to sign the form for a veteran unable to sign due to disability. Proposed subsection (c) regards certification, noticing criminal penalties for fraudulent application. Proposed subsection (d) requires applicants to authorize the Bureau to collect relevant information from the U.S. Department of Veterans Affairs and the educational institution or the Pennsylvania Higher Education Assistance Agency by signing releases. Proposed subsection (e) creates clarity by offering a detailed list of required supporting documents aligned with the eligibility requirements. Proposed subsection (f) states that applicants must send their applications to the Bureau at the specified address. Proposed paragraph (f)(1) addresses application by students attending two or more educational institutions. Proposed paragraph (f)(2) addresses students transferring between educational institutions. Proposed paragraph (f)(3) describes the Bureau’s responsibility to coordinate subsequent evaluation and payment directly with educational institutions. Lastly, proposed subsection (g) introduces a new, straightforward procedure for applicants who wish to withdraw an application voluntarily.

Section 5a.45. Proposed subsection (a) explains the two general elements of the decision to grant educational gratuity: eligibility for the qualified child of a disabled or deceased veteran and need. In keeping with the need assessment promulgated in the current rule, need is determined when the cost of attendance at an approved educational institution exceeds the financial aid available to the applicant. Proposed subsection (b), regarding determination of eligibility, describes at paragraph (1) use of the DD Form 214 and other evidence to establish the veteran parent’s eligibility, including character of discharge, dates of service, and means of establishing service in war or armed conflict, peacetime hostile fire, or terrorist attack outside of the codified periods of war. Also described at paragraph (2) are the requirements to establish an applicant’s residence in the Commonwealth and attendance at an approved educational institution. The Commission’s process for approving educational institutions had never been promulgated and the proposed rule at paragraph (3) aligns this process with the approval process conducted by the

Pennsylvania Department of Education for Federal veterans' educational programs. Also proposed are rules on enrollment at an approved educational institution which are necessary for objective adjudication but are not addressed in the current rule.

Proposed subsection (c), regarding determination of financial need, does not substantively differ from the procedures in the current regulation, but it creates reasonable expense allowances based on U.S. Internal Revenue Service national and local expense standards for students residing in off-campus housing, or an alternative allowing students to submit certain off-campus expenses when educational institutions report those expenses as zero. These allowances are expressly to the benefit of the applicant. The proposed rule also notes that Federal and State veterans' benefits are to be excluded from the need assessment in accordance with Act 27 of June 17, 2024 (51 Pa.C.S. Ch. 99). .

Lastly, where current determinations of financial need rest solely on information provided by the educational institution, the proposed rule clarifies that applicants may rebut that information by submitting additional relevant information in a request for higher-level review. Proposed subsection (d) addresses notification of determination and includes a 30-day timeframe for notification following the receipt of a fully developed application.

Section 5a.46. Subsection (a) notes that payments may only be made directly to an approved educational institution. Proposed subsection (b), regarding notification of changes, requires applicants to keep the Bureau informed of changes to contact information as well as changes in educational status that may affect eligibility. Proposed subsection (c) provides procedure on reimbursement of debts which may be accrued when an applicant's eligibility changes during a term or semester for which a gratuity has been paid. This is a standard debt collection process in the Department which is not explained in the current rule. Lastly, proposed subsection (d) requires the cost-of-attendance expense allowances applied in the determination of need be updated every two years and published as a notice in the *Pennsylvania Bulletin*.

Subchapter F. Veterans' Temporary Assistance Program

On rescission of the current chapter, a new Chapter 5a, Subchapter F, Veterans' Temporary Assistance Program, is proposed. The program addressed in the current rule, Veterans' Emergency Assistance, no longer exists in the same name and form. Act 109 of 2016 amended 51 Pa.C.S. Ch. 85 by changing the title from "Veterans' Emergency Assistance" to "Veterans' Temporary Assistance." The Act also substantially amended the program's definitions, eligibility requirements, and provisions on assistance. The statutory amendments were addressed in a document entitled Program Guidelines for Veterans Temporary Assistance, published at 46 Pa.B. 109 on January 2, 2016, however the outdated regulation was left in place. The proposed rulemaking brings Subchapter F into conformity with 51 Pa.C.S. Ch. 85.

Section 5a.51 describes the program as providing temporary financial assistance to eligible veterans and their qualifies dependents for necessities of living.

Section 5a.52 addresses the statutory changes in Act 109 of 2016 by proposing clear, detailed definitions of essential programmatic terms as well as conforming language that directs back to

relevant statutory definitions of terms used in the subchapter. The term “applicant” is defined as the veteran or surviving dependent of a deceased veteran who seeks temporary assistance. Definitions of “eligible veteran,” “need for temporary assistance,” and “surviving dependents,” all conforming to the definitions at § 8501, are proposed to support important references throughout the subchapter.

Section 5a.53 (governing statutes, regulations, and policies) explains that applicants must satisfy the statutory and regulatory requirements, as well as relevant department policy and procedures, to receive temporary assistance.

Section 5a.54. Proposed subsection (a) states that the Department prepares the form that applicants must use. Proposed subsection (b) addresses signing the form and allows for a guardian, or other person with legal authority to sign the form for a veteran unable to sign due to disability. Proposed subsection (c) regards certification, noticing criminal penalties for fraudulent application. Proposed subsection (d) requires applicants to sign a release so the Bureau can gather relevant information about the applicant’s employment, income, expenses, resources, and other relevant information. Proposed subsection (e) creates clarity by offering a detailed list of required supporting documents aligned with the eligibility requirements. Proposed subsection (f) mandates that applicants must send their applications to the Bureau at the provided address. Lastly, proposed subsection (g) introduces a new procedure for applicants who wish to withdraw their application voluntarily.

Section 5a.55. Proposed subsection (a) explains the two general elements of the decision to grant temporary assistance: (1) the applicant’s eligibility as a veteran or qualified surviving dependent, and (2) the applicant’s need for temporary assistance because of an inability to pay for the necessities of living due to a financial emergency beyond their control. Proposed subsection (b) describes the general determination of eligibility in conformity with the statutory requirements, and proposed subsection (c) describes need, which is an assessment of the applicant’s current household financial status to verify the need for assistance and confirm the amount requested. Proposed subsection (d) announces limitations on the amount and frequency of temporary assistance, including (1) that a grant shall not exceed the amount of the unexpected expense or the amount of one month of unexpected loss of income, (2) that the documented amount of need shall not exceed the amount of unexpected expense or one month of unexpected loss of income, in conformity with 51 Pa.C.S.A. § 8504(a), and (3) that no person shall be eligible to receive veterans’ temporary assistance that exceeds the established maximum assistance in any state fiscal year, in conformity with 51 Pa.C.S.A. § 8504(c). Proposed subparagraphs (e)(1)-(4) announce other reasonable limitations on the approval of temporary assistance, including that (1) temporary assistance may not be paid concurrently with Military Family Relief Assistance or other governmental cash assistance, except supplemental nutrition assistance. Proposed paragraphs (2) and (3) prohibit payment of temporary assistance to an applicant who conceals relevant information or provides fraudulent information in an application, or when an applicant is determined to have used past temporary assistance for unapproved purposes. Proposed subsection (f) allows the Bureau to deny incomplete applications. And, lastly, proposed subsection (g) addresses notification of determination and

includes a five-business-day timeframe for notification following the receipt of a fully developed application.

Section 5a.56. Proposed subsection (a) discusses procedures for the payment of temporary assistance, including important provisions for issuing payment to homeless applicants. Subsection (b) highlights the Adjutant General's authority to adjust the maximum amount of assistance, according to the amount of funds available for veterans' temporary assistance in the Veterans' Trust Fund (51 Pa.C.S. § 1721), on publication of notice in the *Pennsylvania Bulletin*.

III. Fiscal Impact

Commonwealth. Implementation of the proposed regulations may create an additional cost of up to \$50,000 per year in the Educational Gratuity Program at proposed Subchapter E. The Department has aggressively estimated that 50 applicants per year may be positively impacted by recent changes in the need assessment, including the exclusion of Federal veterans' benefits required under Act 27 of June 17, 2024, and the newly proposed cost-of-attendance expense allowances. This number was derived from a review of the number of applicants denied for lack of need during fiscal year 2023. Students approved for the gratuity may receive up to eight payments of \$500 each. This corresponds to eight terms or semesters (four academic years) of gratuity payments. Students generally receive two payments of \$500 per year (spring and fall), totaling \$1,000 per year. The Department multiplied this \$1,000 per year figure by the estimated 50 applicants per year that may be positively impacted to arrive at an estimated additional cost of \$50,000 per year.

No identifiable estimated costs or savings to the state government were identified from proposed changes in the other four programs. In that substantive changes to the regulations are angled to the benefit of Pennsylvania veterans, they are also intended to create efficiencies for the Department. Each of the five benefit programs are already established and well-functioning. Other than the estimated \$50,000 additional cost in the Educational Gratuity Program, the proposed regulations do not require increases to the Department's current resources or budget appropriations, nor will they create savings.

Political subdivisions. Proposed Subchapter B, Disabled Veterans' Real Estate Tax Exemption Program, is expected to create an increase in the total number of real estate tax exemptions and thereby have a fiscal impact, in the form of revenue losses, to counties, municipalities, and school districts in this commonwealth. Specifically, Act 27 of 2024's exclusion of veterans' benefits from the need assessment should create presumptive need for many disabled veterans whose income was over the presumptive need level in the past, as well as for those disabled veterans who never applied because they believed they could not meet the need requirement.

While this change is not simply proposed but required by law, the Department has made an attempt to determine the potential fiscal impact on political subdivisions.

It is impossible to precisely estimate the potential impact of this required change because of the many variables in determining eligibility and need for the tax exemption. For example, data on the number of 100% permanently disabled veterans in Pennsylvania is available from the VA, however wartime service is also an eligibility requirement for the tax exemption and wartime

service is not distinguished in that data. The Department is only able to assess wartime service individually upon application. Moreover, there is no reliable data on the subset of those 100% permanently disabled wartime veterans who own property and have it titled in the statutorily required manner for a tax exemption. Nor can the Department determine those veterans' or spouses' current financial need outside of an individual application. Beyond all this complexity, tax rates differ by locality and assessed property values are unique to individual owners.

The Department can however offer what it believes to be a reliable estimate of impact based on the number of veterans and spouses who have applied for tax exemption over the last six fiscal years, 2017 through 2022 (years for which the Department maintains data) and have been denied for lack of need. Since these veterans and spouses have affirmatively applied for the program within the last six years and demonstrated eligibility but failed the need test, the Department can say with high confidence that the changes will directly and positively affect their need and overall eligibility for exemption.

Over this six-year period, according to data retained in the Department's claims management system (AIM), 1,422 veterans and spouses were denied tax exemption for lack of need. A small percentage of these applicants will certainly remain over the presumptive need level even with the proposed changes, although it is impossible to affix a number to that portion without assessing their current income in an application. Additionally, some of the applicants in the total number denied for lack of need may have been approved later, some may have moved, and some may have passed away. So, the true number is likely smaller than 1,422, but the Department is unable to easily reconcile those variables with the data available. Therefore, an increase of 1,422 real estate tax exemptions across the commonwealth would be a fair estimate.

To arrive at estimated revenue losses, the Department itemized the 1,422 denials by county and multiplied the county total by each county's most recently reported median property tax (five-year estimates), derived from the U.S. Census Bureau's American Community Survey data. This data and the estimated by-county impact is provided in the chart below alongside a final column showing estimated increase in tax exemptions as a percentage of each county's property tax base.

Estimated Revenue Losses by County Based on Proposed Amendments to the Disabled Veterans' Real Estate Tax Exemption Program					
A. County	B. Denied for Lack of Need (2017-2022)	C. Median Real Estate Taxes (2021)	D. Total Taxable Residences (2021)	E. Total Estimated Revenue Losses (Column B x C)	F. As Percent of 2021 Taxable Residences (Column B / D)
Adams	10	\$3,340	31,670	\$33,400	0.03
Allegheny	96	\$3,236	359,615	\$310,656	0.03
Armstrong	7	\$2,105	21,848	\$14,735	0.03
Beaver	21	\$2,564	54,476	\$53,844	0.04
Bedford*	5	\$1,236	15,824	\$6,180	0.03

Berks	44	\$3,820	118,330	\$168,080	0.04
Blair	24	\$1,542	38,832	\$37,008	0.06
Bradford*	11	\$1,802	18,248	\$19,822	0.06
Bucks	53	\$5,282	190,258	\$279,946	0.03
Butler	6	\$2,701	63,916	\$16,206	0.01
Cambria	22	\$1,277	43,056	\$28,094	0.05
Cameron*	2	\$1,384	1,567	\$2,768	0.13
Carbon	13	\$2,844	19,616	\$36,972	0.07
Centre	5	\$3,033	37,764	\$15,165	0.01
Chester	62	\$5,735	152,009	\$355,570	0.04
Clarion*	3	\$1,389	11,075	\$4,167	0.03
Clearfield	9	\$1,355	25,112	\$12,195	0.04
Clinton*	8	\$1,855	10,487	\$14,840	0.08
Columbia*	16	\$1,873	18,072	\$29,968	0.09
Crawford	4	\$1,933	25,485	\$7,732	0.02
Cumberland	28	\$2,831	78,350	\$79,268	0.04
Dauphin	32	\$2,784	79,289	\$89,088	0.04
Delaware	99	\$5,690	150,753	\$563,310	0.07
Elk*	1	\$1,499	11,151	\$1,499	0.01
Erie	53	\$2,684	74,697	\$142,252	0.07
Fayette	15	\$1,463	41,839	\$21,945	0.08
Forest*	0	\$1,003	1,772	\$0	0.00
Franklin	23	\$2,522	45,645	\$58,006	0.05
Fulton*	3	\$1,977	4,726	\$5,931	0.06
Greene*	20	\$1,705	10,912	\$34,100	0.18
Huntingdon*	7	\$1,452	12,927	\$10,164	0.05
Indiana	8	\$2,172	23,838	\$17,376	0.03
Jefferson*	5	\$1,382	13,765	\$6,910	0.04
Juniata*	3	\$1,799	6,928	\$5,397	0.04
Lackawanna	29	\$2,673	58,765	\$77,517	0.05

Lancaster	55	\$3,674	145,444	\$202,070	0.04
Lawrence	22	\$2,092	27,084	\$46,024	0.08
Lebanon	23	\$3,045	38,556	\$70,035	0.06
Lehigh	20	\$4,283	90,523	\$85,660	0.02
Luzerne	73	\$2,346	91,558	\$171,258	0.08
Lycoming	18	\$2,474	33,788	\$44,532	0.05
McKean*	7	\$1,457	12,687	\$10,199	0.06
Mercer	13	\$1,829	33,465	\$23,777	0.04
Mifflin*	5	\$1,871	13,926	\$9,355	0.04
Monroe	61	\$4,252	53,707	\$259,372	0.11
Montgomery	79	\$5,273	242,411	\$416,567	0.03
Montour*	1	\$1,988	5,156	\$1,988	0.02
Northampton	27	\$4,265	88,929	\$115,155	0.03
Northumberland	9	\$1,744	28,575	\$15,696	0.03
Perry*	13	\$2,419	15,015	\$31,447	0.09
Philadelphia	49	\$1,808	348,935	\$88,592	0.01
Pike*	15	\$3,292	19,151	\$49,380	0.08
Potter*	6	\$1,649	5,167	\$9,894	0.12
Schuylkill	13	\$1,889	42,939	\$24,557	0.03
Snyder*	5	\$2,263	10,864	\$11,315	0.05
Somerset	12	\$1,337	22,970	\$16,044	0.05
Sullivan*	2	\$1,547	2,275	\$3,094	0.09
Susquehanna*	4	\$2,173	13,181	\$8,692	0.03
Tioga*	5	\$1,911	12,264	\$9,555	0.04
Union*	2	\$2,465	10,415	\$4,930	0.02
Venango*	7	\$1,411	16,172	\$9,877	0.04
Warren*	2	\$1,521	13,293	\$3,042	0.02
Washington	16	\$2,208	70,795	\$35,328	0.02
Wayne*	8	\$2,615	15,325	\$20,920	0.05
Westmoreland	30	\$2,318	120,390	\$69,540	0.02

Wyoming*	7	\$2,554	8,253	\$17,878	0.08
York	66	\$3,613	137,171	\$238,458	0.05
Pennsylvania	1,422	\$3,018	3,657,478	\$4,291,596	0.04

* The U.S. Census Bureau ceased collecting data from many rural counties in 2021, so these median real estate taxes and total taxable residences are taken from the most recently available 2020 American Community Survey data.

Unfortunately, the Department does not currently maintain data down to the municipal and school district levels. The Department determined that requesting this data from all 3,060 individual municipalities and school districts across the commonwealth would create an unreasonable burden and would most likely deliver uneven results. Local taxing authorities can reasonably estimate potential impact based on a combination of information provided above and their locally retained data. The Department intends to track municipal and school district data on an updated application form, which it will issue after promulgating the final rule.

The Department expects no fiscal impact to political subdivisions as a result of the other proposed subchapters.

Private sector. The proposed rulemaking will not impact the private sector fiscally.

General public. The proposed rulemaking will not have a fiscal impact on the general public.

IV. Paperwork Requirements

Veterans and eligible dependents seeking State veterans' benefits under proposed Chapter 5a must file applications and supporting documentation with the Department. Additionally, county boards for the assessment and revision of taxes, or similar boards must administer an eligibility application process for the Disabled Veterans' Real Estate Tax Exemption Program, as 51 Pa.C.S. § 8903 requires (relating to duty of board). The proposed rule allows for delegations of this duty to county offices of property assessment and veterans affairs to leverage the staff, resources, and experience. The Department is concurrently drafting new application forms and building a secure, web-based application portal and case management system to significantly reduce paperwork requirements for the State veterans' programs.

V. Effective Date

This proposed rulemaking will take effect upon its final-form publication in the *Pennsylvania Bulletin*.

VI. Public Comments

Interested persons are invited to submit written comments, suggestions, or objections regarding this proposed rulemaking within 30 days after the date of publication in the *Pennsylvania Bulletin*. Public comments should be addressed to Kaitlyn Boswell, Assistant Counsel, Attention: Regulation # 13-6 Public Comment, Department of Military and Veterans Affairs, Building 7-36, Fort Indiantown Gap, Annville, PA 17003, or by e-mail to RA-Regulations@pa.gov.

VII. Contact Person

The contact person for questions about this proposed rulemaking is Jeffery King, Programs Supervisor, (717) 861-8452.

VIII. Regulatory Review

On [TBD], the Department submitted this proposed rulemaking and a Regulatory Analysis Form to the Independent Regulatory Review Commission (IRRC) and the Chairpersons of the House and Senate Veterans Affairs and Emergency Preparedness Committees as per section 5(a) of the Regulatory Review Act. The Department makes a copy of this material available to the public upon request and on its website www.dmva.pa.gov.

Within 30 days of the close of the public comment period, IRRC may provide any comments, recommendations, or objections to this proposed rulemaking under section 5(g) of the Regulatory Review Act. These comments, recommendations or objections must detail the regulatory review criteria in section 5.2 of the Regulatory Review Act that the proposal has not met. The Regulatory Review Act outlines detailed procedures for the Department, the General Assembly, and the Governor to review the rulemaking before its final publication.

MARK J. SCHINDLER,
Major General, PAARNG
The Adjutant General

Annex A

TITLE 43. MILITARY AFFAIRS

PART I. DEPARTMENT OF MILITARY AFFAIRS

[CHAPTER 5. BUREAU FOR VETERANS' AFFAIRS] (Reserved.)

Subchapter A. Veterans' Emergency Assistance Program

§ 5.1 – § 5.7 (Reserved.)

Subchapter B. Educational Gratuity Program

§ 5.11 - § 5.20 (Reserved.)

Subchapter C. Disabled Veterans' Real Estate Tax Exemption Program

§ 5.21 – § 5.27 (Reserved.)

Subchapter D. Blind Veterans' Pension

§ 5.31 – § 5.36 (Reserved.)

Subchapter E. Paralyzed Veterans' Pension

§ 5.41 – § 5.47 (Reserved.)

CHAPTER 5a. STATE VETERANS' PROGRAMS

Subchapter A. General Provisions

§ 5a.1. Scope and purpose.

This subchapter explains terms and provisions that are applicable to the State veterans' programs provided in this chapter.

§ 5a.2. Definitions.

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

Active service—As defined in 38 CFR 3.6(a), relating to active military, naval, air, or space service.

Armed forces of the United States—The Army, Navy, Air Force, Marine Corps, Space Force, and Coast Guard, and the National Guard and reserve components thereof when engaged in active service. The term also includes certain members of the commissioned corps of the National Oceanic and Atmospheric Administration, the commissioned corps of the Public Health Service, the Merchant Marine, and former women's auxiliary branches, as well as others when their service has been deemed active service in accordance with 38 U.S.C. § 106 and other laws administered by the U.S. Department of Veterans Affairs. This definition applies equally to the

term *military or naval forces of the United States* as used in 51 Pa.C.S.A. §§ 7701, 7702, and 8701.

Bureau—The Bureau of Veterans Programs, Initiatives, Reintegration, and Outreach in the Office of Veterans Affairs of the Department, or its successor.

Commission—The State Veterans' Commission.

Department—The Department of Military and Veterans Affairs of the Commonwealth, or its successor.

Veteran—A person who served in the armed forces of the United States and who was discharged or released from a period of active service under conditions other than dishonorable. In accordance with 38 CFR 3.1(d), for the purpose of State veterans' programs, the term includes a person who died in active service and whose death was not due to willful misconduct.

§ 5a.3. Delegation of authority.

Except as otherwise provided, the Commission delegates authority to the Bureau Director and to Bureau personnel to make findings and determinations for the State veterans' programs in this Chapter based on applicable statutes, regulations, orders, precedents, and the Department's policies and procedures.

§ 5a.4. Waiver of the regulations.

The Adjutant General, in his or her sole discretion, may waive a requirement in this Chapter for good cause, except where the requirement is statutory, either on the Adjutant General's own initiative or upon recommendation of the Bureau. Even if good cause exists, the Adjutant General is not obligated to waive the regulatory provision.

§ 5a.5. Adjudication standards.

(a) *Standard of proof.* Determinations of eligibility and need for State veterans' programs will be based on a preponderance of the evidence, meaning the evidence demonstrates a fact is more likely to be true than not to be true, or if the burden were viewed as a balance scale, the evidence in support of a claim must weigh slightly more than the evidence contradicting it.

(1) An applicant must make a good faith effort to provide all necessary information. The supporting documents described in the application procedures for each program, when responsive and favorable, will satisfy the standard of proof for eligibility and need. Further evidence will only be sought or requested when this supporting documentation is unavailable, illegible, or inconsistent with other facts, tending to bring the evidence into doubt or dispute.

(2) When, despite a good faith effort, there is an approximate balance of favorable and negative evidence which neither proves nor disproves the element in question, the element will be resolved in favor of the applicant.

(b) *Burden of proof.* The burden of proving eligibility and need for a benefit under this chapter rests with the applicant. Accredited veterans services officers at the county offices of veterans

affairs are available to assist applicants with the development of applications at no cost. The Department owes a duty to aid Pennsylvania veterans and their dependents in filing and prosecuting claims as well. 51 Pa.C.S.A. § 1712(3). Such assistance is provided strictly by Outreach personnel within the Department.

§ 5a.6. Service in war or armed conflict.

For State veterans' programs with a statutory requirement of service in war or armed conflict, such service will be determined in accordance with the following rules.

(a) *Service in war.* Service in war, also referred to as "wartime service," will be determined in accordance with the Federal rule at 38 CFR 3.2 (relating to periods of war).

(b) *Service in armed conflict.* Service in armed conflict outside codified periods of war will be determined by award of the Armed Forces Expeditionary Medal, Navy Expeditionary Medal, Marine Corps Expeditionary Medal, Air and Space Expeditionary Service Ribbon with Gold Border, Combat Action Medal (Air Force and Space Force), Combat Action Ribbon (Navy, Marine Corps, and Coast Guard), or the Combat Infantryman Badge, Combat Medical Badge, or Combat Action Badge (Army), as recorded on a DD Form 214, DD Form 215, or equivalent. Direct evidence of the receipt of hostile fire/imminent danger pay from a military service will also be acceptable proof.

§ 5a.7. Common-law marriage.

(a) No common-law marriage contracted after January 1, 2005, shall be valid in the Commonwealth. 23 Pa.C.S.A. § 1103.

(b) When an assertion of common-law marriage is made in support of an application for State veterans' programs, the marriage must have begun on or before January 1, 2005, and continued through the date of application or date of the veteran's death. Such applications must be accompanied by statements of one or both parties to the marriage, if living, setting forth all the facts and circumstances concerning the marriage, such as the agreement between the parties at the beginning of their cohabitation, the period of cohabitation, the place(s) of residence, and whether children were born from the relationship. This evidence shall be supplemented by statements from two or more persons who know by personal observation the relationship that exists or existed between the parties, including whether they hold or held themselves out as married and whether they are or were generally accepted as such in the community. Any affirmative evidence to the contrary will also be considered and weighed in the adjudication.

(c) Under certain circumstances, the U.S. Department of Veterans Affairs may approve a putative common law spouse for Federal spousal or survivors' benefits even though the marriage is not valid in the Commonwealth. Such determinations made by the U.S. Department of Veterans Affairs will have no bearing on the State veterans' programs in this chapter.

§ 5a.8. Appeal procedures.

Appeal procedures in this section relate to the State veterans' programs at Subchapters C, D, E, and F. Appeal procedures for Subchapter B, Disabled Veterans' Real Estate Tax Exemption

Program, are issued separately within that subchapter. The appeal of a decision on eligibility or need is a two-tiered process.

(a) *Higher-level review.* An applicant may ask the Bureau to review an initial decision within 30 days after the notification of determination by submitting a written request for review, including a statement of reasons and any supplemental evidence. After a determination is made on higher-level review, notification will be sent to the applicant as required in each subchapter.

(b) *Appeal.*

(1) An applicant may appeal the Bureau's decision on higher-level review to the Adjutant General within 30 days after notification of the Bureau's decision. Appeals shall be in writing, shall state the reasons for the appeal, and shall describe the requested relief.

(2) The Adjutant General will hear appeals as provided in 1 Pa. Code Part II (relating to general rules of administrative practice and procedure). When an appeal is docketed, the Adjutant General will appoint a presiding officer to hear the appeal and prepare and file a proposed report in the manner provided by 1 Pa. Code Part II. The Adjutant General will issue the final administrative decision of the Department on appeals.

(3) Paragraphs (1) and (2) supersede 1 Pa. Code § 35.20 (relating to appeals from actions of the staff).

Subchapter B. Disabled Veterans' Real Estate Tax Exemption Program

§ 5a.11. Scope and purpose.

This subchapter applies to the Disabled Veterans' Real Estate Tax Exemption Program. The purpose of that program is to exempt eligible veterans and their unmarried surviving spouses from paying real estate taxes in the Commonwealth.

§ 5a.12. 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).

Applicant—The veteran or the unmarried surviving spouse of a deceased veteran who seeks a real estate tax exemption.

Blindness—A service-connected visual impairment or combined visual impairments coded under diagnostic codes 6000-6091 and rated 90-100% permanently disabling by the U.S. Department of Veterans Affairs in accordance with 38 CFR 4.79 (schedule of ratings - eye) and the definition of "blind" at 51 Pa.C.S.A. § 8901.

Board—The county board for the assessment and revision of taxes, or similar board for the assessment of taxes.

Cost-of-living expense allowance—An allowance included in the full determination of need to cover reasonable living and transportation expenses not otherwise submitted with an applicant's supporting documents. The allowance is based on Allowable Living Expenses National Standards and Allowable Living Expenses Transportation Standards (Operating Costs—Northeast Region—Philadelphia), for a maximum of two cars, derived from the U.S. Bureau of Labor Statistics' Consumer Expenditure Survey and issued annually by the U.S. Internal Revenue Service.

Full determination of need—An assessment of financial need determined by comparing the applicant's monthly household income to the applicant's monthly household expenses, including a cost-of-living expense allowance.

Income—Gross income as reported to the U.S. Internal Revenue Service in the most recently reported tax year, excluding Federal and State veterans' benefits and combat-related special compensation from the military services.

Loss of two or more limbs—A service-connected anatomical loss of both hands, anatomical loss of both feet, or anatomical loss of one hand and one foot, or more, coded under diagnostic codes 5106, 5107, and 5108 respectively, and rated 100% permanently disabling by the U.S. Department of Veterans Affairs in accordance with 38 CFR 4.71a (relating to schedule of ratings - musculoskeletal system).

Monthly household expenses—Monthly expenditures by the applicant and qualified dependents for necessities of life associated with the principal dwelling.

Monthly household income—Monthly income received by the applicant and qualified dependents residing in the household during a calendar year in which real property taxes are payable.

Paraplegia—A service-connected loss of use of both hands or loss of use of both feet, coded under diagnostic codes 5109 and 5110 respectively, and rated 100% permanently disabling by the U.S. Department of Veterans Affairs in accordance with 38 CFR 4.71a (relating to schedule of ratings - musculoskeletal system).

Presumptive need level—A designated amount of annual income, as determined according to § 8904(1) of the Act, qualifying applicants for a presumption of need for the tax exemption in lieu of a full determination of need.

Principal dwelling—A structure used as the applicant's primary place of habitation, including the parcel of land on which the dwelling is located.

Qualified dependent—The applicant's spouse, dependent children, and dependent parents, if any, as defined in U.S. Internal Revenue Service Publication 501, or successor publications, residing in the household.

Total or 100% permanent disability—A permanent 100% schedular disability rating as determined by the U.S. Department of Veterans Affairs in accordance with 38 CFR Ch. I Part 4 (relating to schedule for rating disabilities) or a total disability rating based on individual

unemployability as determined by the U.S. Department of Veterans Affairs in accordance with 38 CFR 4.16 (relating to total disability ratings for compensation based on unemployability of the individual).

§ 5a.13. Governing statutes, regulations, and policies. To receive the exemption, the applicant shall satisfy the rules and follow the procedures in: (a) the Act, which is incorporated by reference; (b) Federal law and regulation, where applicable, (c) the regulations in this chapter; and (d) the Department's policies and procedures that relate to the Disabled Veterans' Real Estate Tax Exemption Program.

§ 5a.14. Application procedures.

(a) *Forms.* The applicant shall complete an application prepared by the Department. No other form may be used.

(b) *Signature.* The applicant shall sign the application. If the applicant is unable to sign the application due to a disability, then a spouse, guardian, or other person with legal authority to do so may sign for the applicant.

(c) *Certification of information.* By signing the application, an applicant shall certify that the information the applicant provided is true and correct. If not true and correct, then the applicant may suffer penalties under 18 Pa.C.S.A. § 4904 (relating to unsworn falsification to authorities).

(d) *Authorization for release of information.* The Board or the Bureau may require applicants to submit an authorization for release of information to support development and adjudication of the application.

(e) *Supporting documents.* An applicant shall submit the following documents with the application:

(1) A copy of a current Pennsylvania driver's license, Pennsylvania learner's permit, or Pennsylvania identification card, or other document that proves identity and Pennsylvania residence and that is acceptable to the Board.

(2) A copy of the veteran's DD Form 214 (Member-4), Certificate of Release or Discharge from Active Duty, DD Form 215, Correction to DD Form 214, if applicable, or equivalent.

(3) A copy of the veteran's most recent rating code sheet or, at the discretion of the Board, a tax abatement or summary of benefits letter, issued by the U.S. Department of Veterans Affairs. If a rating code sheet is required but not reasonably available, the Department will assist with retrieval of relevant documentation from the U.S. Department of Veterans Affairs.

(4) A copy of the officially recorded deed for the property for which an exemption is sought.

(5) For an unmarried surviving spouse, a copy of the eligible veteran's death certificate and marriage certificate. If the surviving spouse asserts a common-law marriage, then the applicant must provide documentation required under § 5a.7.

(6) If the applicant is required to file a Federal income tax return, a copy of the applicant's most recently filed IRS Form 1040 or 1040-SR and all applicable schedules reporting taxable income, including Schedule 1 (Additional Income and Adjustments to Income), Schedule B (Interest and Ordinary Dividends), Schedule C (Profit or Loss from Business – Sole Proprietorship), Schedule D (Capital Gains and Losses), Schedule E (Supplemental Income and Loss), and Schedule F (Profit or Loss from Farming), as well as all relevant information returns (e.g., W-2 forms, 1099 forms, SSA-1099s, and RRB-1099-Rs).

(7) If the applicant is not required to file a Federal income tax return, the applicant shall submit a copy of all relevant information returns (e.g., SSA-1099, RRB-1099-R, and other forms 1099).

(8) When an applicant's income appears to be above the presumptive need level, copies of supporting documents for monthly household expenses, as described in § 5a.15(b)(4). Monthly household expenses must be of the same year as the monthly household income.

(9) Any other document that supports the applicant's eligibility and need, as requested.

(f) *Fully developed application.* An application is considered fully developed when the requirements at (a) through (e) in this section are met. The applicant shall satisfy the requirements within a reasonable time—not to exceed 60 days except under extraordinary circumstances—after submitting the application. When the Board or the Bureau determines an application to be incomplete in form or substance, it will notify the applicant of the deficiencies in writing, allowing sufficient time to reply. If the applicant has not taken a substantial step toward satisfying the requirements at (a) through (e) within the 60-day development period, the application will be disapproved.

(g) *Submission of application.* An applicant shall submit the completed application to the county office of property assessment through the county office of veterans affairs. The office of property assessment will stamp the application to show date of receipt.

(h) *Withdrawal of application.* An applicant may withdraw an application by writing to the Board at any time prior to the certification of need.

§ 5a.15. Adjudication procedures.

(a) *Elements of the decision.* The decision to grant the tax exemption has two general elements: (1) the determination that the applicant is an eligible disabled veteran or the unmarried surviving spouse of an eligible disabled veteran; and (2) the determination that the applicant has a financial need for the tax exemption. The first element, eligibility, is determined by the Board in accordance with 51 Pa.C.S.A. § 8903. The second element, need, is determined by the Commission in accordance with 51 Pa.C.S.A. § 8904.

(b) *Determination of eligibility.*

(1) In accordance with § 8902(a) of the Act, the applicant must be a Commonwealth resident and must occupy as a principal dwelling the property for which he or she is requesting the tax exemption. An applicant's current Pennsylvania driver's license, Pennsylvania learner's permit, or Pennsylvania identification card showing the address of the dwelling for which he or she is

requesting the tax exemption will suffice as proof of residency and principal dwelling, barring indications to the contrary. Applicants without a current Pennsylvania driver's license, learner's permit, or identification card, or applicants whose residency or principal dwelling are otherwise in question, must prove residency and principal dwelling to the Board. Other acceptable documents for proving residency and principal dwelling include tax records, mortgage documents, W-2 forms, Pennsylvania vehicle registration cards, auto insurance cards, current utility bills, and current weapons permits.

(2) The applicant shall submit a DD Form 214 (Member-4), with attached DD Form 215 if applicable, or equivalent, to provide the veteran's dates of service and character of discharge from the armed forces of the United States. If a DD Form 214 is not reasonably available, the applicant may submit a summary of benefits letter or other document issued by the U.S. Department of Veterans Affairs that attests to the veteran's dates of service and character of discharge.

(i) Qualifying character of discharge will be determined in accordance with 51 Pa.C.S.A. § 104 (relating to character of discharge). This requirement is consistent with the U.S. Department of Veterans Affairs' character of discharge requirement for disability compensation at 38 CFR 3.12 (relating to character of discharge). Therefore, a veteran who has been awarded disability compensation will be considered to have the qualifying character of discharge.

(ii) Service in a war or armed conflict will be determined in accordance with § 5a.6.

(iii) While there is no specific requirement for active service in the Act, active service is a requirement for the underlying Federal disability compensation rating. The U.S. Department of Veterans Affairs determines active service for the purpose of disability compensation in accordance with 38 CFR 3.6 (relating to duty periods) and 38 U.S.C. § 106 (relating to certain service deemed to be active service). Therefore, if a veteran receives disability compensation, the veteran's qualifying active service has already been positively adjudicated. To qualify for a real estate tax exemption, the veteran must have served at least one day of that qualifying period of active service in a war or armed conflict.

(3) To qualify for the exemption, the veteran must be rated by the U.S. Department of Veterans Affairs for service-connected total or 100% permanent disability, blindness, loss of two or more limbs, or paraplegia, all in accordance with 38 CFR Ch. I Part 4 (relating to schedule for rating disabilities). The U.S. Department of Veterans Affairs rating code sheet will show the veteran's qualifying disability compensation ratings. At the discretion of the Board, a current U.S. Department of Veterans Affairs tax abatement or summary of benefits letter showing total or 100% permanent disability may also be acceptable. The tax abatement or summary of benefits letter does not, however, provide sufficient detail to adjudicate an application based on blindness. Where these documents conflict, information in the rating code sheet will govern.

(i) Blindness, as defined at § 5a.12, must result in a rating of 90-100% to qualify for the tax exemption. The definition of "blindness" at § 5a.12 is consistent with the definition of "blind veteran" for the blind veterans' pension at 51 Pa.C.S.A. § 7701(a). For this reason, applicants should consider submitting an application for pension with the application for tax exemption.

(ii) Disability ratings for loss of two or more limbs and paraplegia, as defined at § 5a.12, will result in total or 100% permanent disability and will thus be qualifying regardless.

(iii) An award of dependency and indemnity compensation (DIC) to a surviving spouse by the U.S. Department of Veterans Affairs is not always indicative of a qualifying disability rating under the Act. When the veteran was never rated for disability during his or her lifetime, DIC eligibility is determined by establishing whether a service-connected disability was the cause or a contributing cause of the veteran's death. The disability itself, however, is not rated. In this situation, if a 100% disability rating is the only possible rating in 38 CFR Ch. I Part 4 for a service-connected disability underlying the award of DIC, the disability will be considered qualifying.

(4) In accordance with § 8902(a)(3) of the Act, the officially recorded deed must show property ownership in one of three manners: (1) sole ownership by the veteran; (2) joint ownership by the veteran and spouse; or (3) as an estate by the entirety. This statutory requirement preempts all other manner of property ownership, including joint ownership with anyone other than a spouse, ownership by trust, and life estates. Assertions of common-law marriage in support of a deed must be accompanied by acceptable proof as discussed at § 5a.7.

(5) The Board will assess the eligibility of a surviving spouse by reviewing the marriage certificate and the veteran's death certificate, together with the spouse's attestation on the application that he or she remains unmarried. Assertions of common-law marriage must be accompanied by acceptable proof as discussed at § 5a.7.

(i) The remarriage of a surviving spouse will terminate their eligibility effective on the date of remarriage.

(ii) If a remarriage ends in death, divorce, or annulment, the surviving spouse's eligibility may be restored on reapplication.

(6) If the Board approves an applicant's eligibility, it will sign and forward the application form to the Bureau with the supporting documents for determination of need. If the Board finds an applicant ineligible for the tax exemption, it will clearly mark the reasons for ineligibility on the application and provide a copy to the applicant. The Bureau will not make a determination of need unless eligibility is first established.

(c) *Determination of need.* The Bureau will determine the need for the real estate tax exemption in accordance with 51 Pa.C.S.A. § 8904 (relating to duty of commission).

(1) An applicant will have presumed need for the tax exemption if their annual income is at or below the current presumptive need level, as defined in § 5a.12 and published in the *Pennsylvania Bulletin*.

(2) When the Bureau determines an applicant's annual income to be above the presumptive need level, the applicant may rebut the Bureau's determination of need by showing monthly household expenses that exceed the monthly household income. The Bureau will conduct a full

determination of need, as defined at § 5a.12, to adjudicate a rebuttal. The monthly household expenses must be of the same year as the monthly household income.

(3) The Bureau will attribute income to the individual named on the information return. If two or more names are reported, the income will be divided by the number of named individuals to determine relevant shares of income. Income, as defined at § 5a.12, will be determined as follows:

(i) Income from salaries, wages, bonuses, tips, commissions, and other earned income will be determined by combining all amounts reported under line 1 of IRS Form 1040 or 1040-SR, without consideration of adjustments.

(ii) Income from interest and ordinary dividends, as reported on Schedule B, will be determined by totaling all reported interest, without consideration of excludable interest, and all reported ordinary dividends. Losses will be assessed as zero income.

(iii) Income from sole proprietorships, as reported on Schedule C or C-EZ, will be determined by reference to the gross income line, without consideration of expenses. Losses will be assessed as zero income.

(iv) Income from capital gains, as reported on Schedule D, will be determined by combining the net short-term capital gain and net long-term capital gain lines. Losses will be assessed as zero income.

(v) Income from rental real estate, royalties, partnerships, S corporations, estates, trusts, real estate mortgage investment conduits, or any other supplemental income, as reported on Schedule E, will be determined by reference to all rents and royalties received, without consideration of expenses. Losses will be assessed as zero income.

(vi) Income from farming, as reported on Schedule F, will be determined by reference to the gross income lines for cash or accrual methods, as appropriate, without consideration of expenses. Losses will be assessed as zero income.

(vii) Income from pensions, annuities, retirement or profit-sharing plans, individual retirement accounts, and insurance contracts, as reported on the IRS Form 1040 or 1040-SR, will be determined by reference to gross distributions, without consideration of taxable amounts. Eligible rollover distributions, whether directly or indirectly transferred, qualified disaster distributions, and normal distributions transferred to life insurance or health benefits accounts, whether qualified or non-qualified, will be excluded.

(viii) Income from social security and railroad retirement benefits, as reported on the SSA-1099 and RRB 1099-R, will be determined by reference to total benefits paid during the year reported, with Medicare premiums deducted.

(ix) Additional income, as reported on the Schedule 1, will be determined by combining all amounts of reported alimony, unemployment compensation, and “other income,” without consideration of adjustments.

(x) Income from applicants who are not required to file an IRS Form 1040 or 1040-SR will be determined by direct reference to the information returns issued to the applicant, if any.

(4) Acceptable monthly household expenses will include: payments for mortgage principal, interest, taxes, and insurance premiums; second mortgages and home equity loans; mobile home lot rental fees; utility bills, including electricity, gas, fuel oil, coal, water, sewage, trash removal, telephone, cable television and internet service; necessary home maintenance and home maintenance fees, including homeowners' association and condominium maintenance fees, lawn care, snow removal, pest control, and domestic help; necessary home repairs and medically necessary home improvements; automobile loans or cash paid for automobiles for the applicant and each qualified dependent residing in the household and generating earned income; automobile repairs other than routine operating costs; educational costs, including tuition, textbooks, room, and meals paid directly or by student loan; court-ordered child and spousal support; major purchases for furniture and appliances; insurance premiums and deductibles, if any, for applicant and qualified dependents for life, healthcare, dental and vision; and medical expenses paid directly. Monthly minimum payments on credit cards or revolving credit accounts will be accepted when expenses already claimed are not included in the balance.

(d) *Certification of need.* The Bureau will write to notify applicants of its determination within 90 days of receiving a fully developed application.

(1) If the Bureau finds a financial need, its written notice will provide certificates of need as well as important programmatic information, including an explanation of the periodic review of need discussed at § 5a.17(d). The applicant shall be responsible for providing the proper county, municipal, and school district taxing authorities with a certificate of need.

(2) If the Bureau finds no financial need, its written notice will clearly state the reasons for this determination and inform the applicant of the higher-level review and appeal procedures specified in § 5a.16(b).

(3) The Bureau will certify its determination of an applicant's need to the Board.

§ 5a.16. Appeal procedures.

(a) *Appeal of eligibility.* To appeal a determination of eligibility, an applicant must submit an appeal in accordance with the Board's local rules of practice. The Board will issue a final decision on matters of eligibility in accordance with 51 Pa.C.S.A. § 8903 (relating to duty of board).

(b) *Appeal of need.* The appeal of a decision on need is a two-tiered process.

(1) *Higher-level review.* An applicant must submit a written request for review of an initial decision on need to the Bureau within 30 days after receiving a notification of determination, including a statement of reasons and any supplemental evidence. After making a determination on higher-level review, the Bureau will send notification to the applicant as specified in § 5a.15(d) (relating to certification of need).

(2) *Appeal.*

(i) An applicant must write to the Adjutant General within 30 days after receiving notification to appeal the Bureau's decision on higher-level review. Appeals must state the reasons for the appeal and shall describe the requested relief.

(ii) When an appeal is docketed, the Adjutant General will appoint a presiding officer to hear the appeal and prepare and file a proposed report in the manner provided by 1 Pa. Code Part II (relating to general rules of administrative practice and procedure). The Adjutant General will issue the final administrative decision of the Department on appeals.

(iii) Subparagraphs (i) and (ii) supersede 1 Pa. Code § 35.20 (relating to appeals from the actions of the staff).

§ 5a.17. Administration of real estate tax exemption.

(a) Delegation of authority.

(1) Regardless of whether the Board delegates the determination of eligibility and administration of the tax exemption to the county office of veterans affairs or county office of property assessment to utilize their staff, resources, and expertise, the Board will issue a final approval of the tax exemption, in accordance with 51 Pa.C.S.A. § 8903 (relating to duty of board), based on the determination of eligibility and the Commission's certification of need

(2) Determination of need and administration of the real estate tax exemption is delegated by the Commission to the Bureau as noted in § 5a.3.

(b) Effective date of tax exemption.

(1) Applications filed after the commencement of a tax year will apply to the next tax year and will run for five full tax years. Applications are considered filed on the date received and date-stamped by the Board, as noted in § 5a.14(f), whether the application is fully developed or not.

(2) Nothing in this subsection is intended to prohibit or discourage taxing authorities from backdating or prorating tax exemptions irrespective of the date upon which an applicant files the application, extending tax exemptions irrespective of the date of expiration, or exonerating back taxes as a matter of grace in reasonable and justifiable circumstances.

(c) Application of tax exemption.

(1) General rule. A tax exemption will apply to the entire parcel on which the principal dwelling is located, without restriction as to size.

(2) Exemptions to the general rule.

(i) A tax exemption will not include the land on which the principal dwelling is located if the land is not owned by the applicant.

(ii) A tax exemption for a unit in a condominium as the term is defined in 68 Pa.C.S.A. § 3103 will be limited to the assessed value of the unit, which will be determined in a manner consistent with the assessment of real property taxes on those units under 68 Pa.C.S.A. (relating to real and personal property) or as otherwise provided by law.

(iii) A tax exemption for a parcel of land which is designated as multi-purpose residential and commercial, or similarly designated, will be determined as follows:

(A) If the commercial activity is organized as a sole proprietorship, partnership, or other business entity whereby the income passes through fully to the applicant and the Commission determines need, the entire parcel will be exempted, without restriction as to size.

(B) If the commercial activity is organized under a business entity whereby the income is not passed through fully to the applicant, only the percentage of the parcel designated for residential purposes will be exempted if the Commission determines need. A farmstead exclusion may be applied to the remainder of the property if it meets the requirements for such an exclusion under 53 Pa.C.S.A. Subchapter F (relating to homestead property exclusion).

(d) *Periodic review of need.* A review of need will be conducted at five-year intervals following the effective date of exemption in accordance with 51 Pa.C.S.A. § 8904(3) (relating to duty of commission).

(1) The Bureau will track due dates for periodic review and will provide timely notice and instructions for the review to veterans and surviving spouses in receipt of the tax exemption, as well as notice to the Board.

(2) Applicants shall initiate an application for periodic review on the same form and in the same manner as described in § 5a.14, attesting to continued eligibility. Boards will forward applications to the Bureau with the appropriate supporting documents for a determination of need.

(3) The Bureau will adjudicate need on periodic review in the same manner as described in § 5a.15(c) (relating to determination of need) and will provide notification of determination, including certificates of need, in the same manner as described in § 5a.15(d) (relating to certification of need).

(4) Requests for higher-level review and appeal of the Bureau's determination of need on periodic review must be submitted and will be considered in the same manner as described in § 5a.16(b).

(5) Tax exemptions denied on periodic review of need will expire after the full five-year period beginning from the effective date of exemption. A timely request for higher-level review or appeal will stay the expiration of the tax exemption until a final determination is made.

(e) *Notification of changes.* Veterans and surviving spouses in receipt of a tax exemption, or a next of kin, executor, or administrator, as appropriate, shall timely notify the proper county office of veterans affairs when changes affecting eligibility for the exemption occur (e.g., death of the recipient, remarriage of a surviving spouse, sale of the property, discontinued use of the property as a principal dwelling, admission to long-term care, or changes to the deed). The tax exemption will expire on the date of the change of eligibility.

(1) With respect to admission to long-term care, the property under exemption will cease to be the principal dwelling on the date a veteran or surviving spouse leaves with no intention of

returning. A veteran or surviving spouse admitted to long-term care may continue to receive the exemption if they express a clear intent to return to the principal dwelling. The intent to return must be stated in writing, signed by the veteran or surviving spouse, and submitted to the county office of property assessment. A veteran's or surviving spouse's clear expression of intent to return is incontestable.

(2) The surviving spouse of a recently deceased veteran receiving the tax exemption shall reapply for the exemption as discussed in § 5a.14 (relating to application procedures) within a reasonable time—not to exceed 90 days except under extraordinary circumstances—after the death of the veteran.

(f) *Adjustment to presumptive need level.* The presumptive need level is set in accordance with the Act and will be adjusted every two years by an amount equal to the change in the U.S. Bureau of Labor Statistics' Consumer Price Index for all Urban Consumers (CPI-U), Northeast Region, over the preceding two years. The Bureau will publish a notice of adjustment to the presumptive need level in the *Pennsylvania Bulletin* and ensure appropriate changes to the application and relevant programmatic material are made.

(g) *Adjustment to cost-of-living expense allowance.* The cost-of-living expense allowance will be adjusted every two years, concurrently with adjustments to the presumptive need level. The allowance will equal the U.S. Internal Revenue Service's most recently issued Allowable Living Expenses National Standards and Allowable Living Expenses Transportation Standards. The Bureau will publish a notice of adjustment to the cost-of-living expense allowance in the *Pennsylvania Bulletin* and ensure appropriate changes to the application form and relevant programmatic material are made.

Subchapter C. Amputee and Paralyzed Veterans' Pension Program

§ 5a.21. Scope and purpose.

This subchapter applies to the Amputee and Paralyzed Veterans' Pension Program. The purpose of that program is to provide pensions to eligible amputee and paralyzed veterans.

§ 5a.22. Definitions.

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

Act—Title 51 of the *Pennsylvania Consolidated Statutes* § 7702 (relating to amputee and paralyzed veterans' pension).

Applicant—A veteran who seeks the amputee and paralyzed veterans' pension.

Qualifying disability—Service-connected disabilities rated 40% permanently disabling or higher in each of two or more limbs by the U.S. Department of Veterans Affairs in accordance with 38 CFR Ch. I Part 4 (relating to schedule for rating disabilities).

Pensioner—A veteran in receipt of the amputee and paralyzed veterans' pension.

§ 5a.23. Governing statutes, regulations, and policies. To receive the pension, the applicant shall satisfy the rules and follow the procedures in: (a) the Act, which is incorporated by reference; (b) Federal law and regulation, where applicable; (c) the regulations in this chapter; and (d) the Department's policies and procedures that relate to the Amputee and Paralyzed Veterans' Pension Program.

§ 5a.24. Application procedures.

(a) *Forms.* The applicant shall complete an application prepared by the Department. No other form may be used.

(b) *Signature.* The applicant shall sign the application. If the applicant is unable to sign the application due to a disability, then a spouse, guardian, or other person with legal authority to do so may sign for the applicant.

(c) *Certification of information.* By signing the application, an applicant certifies that the information provided is true and correct. If not true and correct, then the applicant may suffer penalties under 18 Pa.C.S.A. § 4904 (relating to unsworn falsification to authorities).

(d) *Authorization for release of information.* The Bureau may require applicants to submit an authorization for release of information to support development and adjudication of the application.

(e) *Supporting documents.* An applicant shall submit the following documents with the application form:

(1) A copy of a current State driver's license, State learner's permit, or State identification card, or other document that proves identity and that is acceptable to the Department.

(2) A copy of the applicant's DD Form 214 (Member-4), Certificate of Release or Discharge from Active Duty, and DD Form 215, Correction to DD Form 214, if applicable, or equivalent, covering the period of service when the applicant sustained the injury or incurred the illness or disease resulting in a qualifying disability. If a DD Form 214 is not reasonably available, the applicant may submit a summary of benefits letter or other formal document issued by the U.S. Department of Veterans Affairs that attests to the character of discharge and dates of service.

(3) A copy of the applicant's rating code sheet issued by the U.S. Department of Veterans Affairs. If a rating code sheet is not reasonably available, the Department will assist with retrieval of relevant documentation from the U.S. Department of Veterans Affairs.

(4) Any other document that supports the applicant's eligibility, as requested.

(f) *Fully developed application.* An application is considered fully developed when the requirements at (a) through (e) in this section are met. The applicant shall satisfy the requirements within a reasonable time—not to exceed 60 days except under extraordinary circumstances—after submitting the application. When the Bureau determines an application to be incomplete in form or substance, it will notify the applicant of the deficiencies in writing, allowing sufficient time to reply. If the applicant has not taken a substantial step toward

satisfying the requirements at (a) through (e) within the 60-day development period, the application will be disapproved.

(g) *Submission of application.* An applicant shall mail, fax, or otherwise deliver the completed application, together with supporting documents, to the address on the application form.

(h) *Withdrawal of application.* An applicant may withdraw an application by writing to the Bureau at any time prior to the notification of determination.

§ 5a.25. Adjudication procedures.

(a) *Elements of the decision.* The decision to grant the pension has four specific elements: (1) the determination that the applicant served in the armed forces of the United States; (2) the determination that the applicant was a Commonwealth resident when he or she entered the armed forces of the United States; (3) the determination that the applicant received a qualifying character of discharge; and (4) the determination that the applicant has a qualifying disability.

(b) *Determination of eligibility.*

(1) The Bureau will review the applicant's DD Form 214 (Member-4), or equivalent, to verify the veteran's service, character of discharge, and place of entry.

(2) A veteran who has been awarded disability compensation by the U.S. Department of Veterans Affairs will be considered to have the qualifying character of discharge.

(3) The applicant shall have resided in the Commonwealth when he or she entered the armed forces of the United States but is not required to be a current Commonwealth resident to receive the pension.

(4) Qualifying disability will be adjudicated in conformity with the definition provided at § 5a.22 as follows:

(i) Where multiple disability ratings are awarded, the ratings will be combined separately for each limb in accordance with the combined ratings table at 38 CFR 4.25. The combined rating for a single limb must total 40% or higher.

(ii) Where a bilateral factor is applied to two disability ratings in accordance with 38 CFR 4.26, the value of the bilateral factor will be divided evenly, with the resulting value added separately to the ratings for each limb.

(iii) Where a single disability rating is issued for a bilateral disability in accordance with 38 CFR Ch. I Part 4 (relating to schedule for rating disabilities), the rating will be divided evenly between the two limbs.

(c) *Notification of determination.* The Bureau will write to notify applicants of its determination within 30 days of receiving a fully developed application or upon determining that the application is incomplete. With respect to a request for higher-level review at § 5a.8(a), the Bureau will write to notify applicants of its determination within 30 days of receiving the request.

(1) If the Bureau approves the application, its written notice will provide important pension payment information and the opportunity to elect the method of payment.

(2) If the Bureau disapproves the application, its written notice will clearly state the reasons for disapproval and inform the applicant of the appeal procedures specified in § 5a.8 (relating to appeal procedures).

§ 5a.26. Administration of pension.

(a) *Effective date of pension.* The Bureau will pay a pension from the first day of the month in which it receives the application. Payment will not be backdated to the date of award of disability compensation by the U.S. Department of Veterans Affairs.

(b) *Rate and form of payment.* The pension will be paid monthly at a rate established in the Act by check from the Commonwealth or by electronic funds transfer (EFT) into a designated account. To make or change EFT designations, the pensioner shall complete and submit an EFT Payment Enrollment Form. Pensioners may enroll in EFT at any time.

(1) Under no circumstances will a pension be made payable to anyone other than an eligible veteran.

(2) Applicants who are homeless will not be denied a pension for lack of a permanent address. In the event of homelessness, the Bureau may mail checks to a local intermediary such as a county director of veterans affairs, a fiduciary designated by the U.S. Department of Veterans Affairs, or other appropriate representative, provided that the intermediary's name and address are given on the application form and certified by the applicant.

(c) *Notification of changes.* Pensioners shall timely notify the Bureau of any changes and keep contact information current. The Bureau will continue to pay the pension to veterans who move or reside outside the Commonwealth.

(d) *Notification of death.* The pension is not transferable to surviving spouses, dependents, or other beneficiaries. A pensioner's next-of-kin, executor, or administrator shall timely notify the Bureau of a death. Notifications must clearly state the pensioner's name and date of death. The Bureau may request additional documents to verify a pensioner's death.

(e) *Reimbursement of debts.* The Bureau may seek reimbursement of all payments made following the death of a pensioner. Reimbursements shall be made payable to the "Commonwealth of Pennsylvania" and mailed to the Department of Military and Veterans Affairs, Attn: OVA-PIRO-APVP, Building 9-26, Fort Indiantown Gap, Annville, Pennsylvania 17003-5002. The Department may offer compromise or write-off of debt in accordance with Commonwealth and Departmental policy when appropriate. The Department will refer all delinquent debt to the Office of Attorney General for collection.

Subchapter D. Blind Veterans' Pension Program

§ 5a.31. Scope and purpose.

This subchapter applies to the Blind Veterans' Pension Program. The purpose of that program is to provide pensions to eligible blind veterans.

§ 5a.32. 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* § 7701 (relating to blind veterans' pension).

Applicant—A veteran who seeks the blind veterans' pension.

Qualifying disability—A service-connected visual impairment or combined visual impairments coded under diagnostic codes 6000-6091 and rated 90-100% permanently disabling by the U.S. Department of Veterans Affairs in accordance with 38 CFR 4.79 (schedule of ratings - eye) and the definition of "blind veteran" at 51 Pa.C.S.A. § 7701(a).

Pensioner—A veteran in receipt of the blind veterans' pension.

§ 5a.33. Governing statutes, regulations, and policies. To receive the pension, the applicant shall satisfy the rules and follow the procedures in: (a) the Act, which is incorporated by reference; (b) Federal law and regulation, where applicable; (c) the regulations in this chapter; and (d) the Department's policies and procedures that relate to the Blind Veterans' Pension Program.

§ 5a.34. Application procedures.

(a) *Forms*. The applicant shall complete an application prepared by the Department. No other form may be used.

(b) *Signature*. The applicant shall sign the application. If the applicant is unable to sign the application due to a disability, then a spouse, guardian, or other person with legal authority to do so may sign for the applicant.

(c) By signing the application, an applicant certifies that the information provided is true and correct. If not true and correct, then the applicant may suffer penalties under 18 Pa.C.S.A. § 4904 (relating to unsworn falsification to authorities).

(d) *Authorization for release of information*. The Bureau may require applicants to submit an authorization for release of information to support development and adjudication of the application.

(e) *Supporting documents*. An applicant shall submit the following documents with the application form:

(1) A copy of a current State driver's license, State learner's permit, or State identification card, or other document that proves identity and that is acceptable to the Department.

(2) A copy of the applicant's DD Form 214 (Member-4), Certificate of Release or Discharge from Active Duty, and DD Form 215, Correction to DD Form 214, if applicable, or equivalent, covering the period of service when the applicant sustained the injury or incurred the illness or disease resulting in a qualifying disability. If a DD Form 214 is not reasonably available, the applicant may submit a summary of benefits letter or other formal document issued by the U.S. Department of Veterans Affairs that attests to the character of discharge and dates of service.

(3) A copy of the applicant's rating code sheet issued by the U.S. Department of Veterans Affairs. If a rating code sheet is not reasonably available, the Department will assist with retrieval of relevant documentation from the U.S. Department of Veterans Affairs.

(4) Any other document that supports the applicant's eligibility, as requested.

(f) *Fully developed application.* An application is considered fully developed when the requirements at (a) through (e) in this section are met. The applicant shall satisfy the requirements within a reasonable time—not to exceed 60 days except under extraordinary circumstances—after submitting the application. When the Bureau determines an application to be incomplete in form or substance, it will notify the applicant of the deficiencies in writing, allowing sufficient time to reply. If the applicant has not taken a substantial step toward satisfying the requirements at (a) through (e) within the 60-day development period, the application will be disapproved.

(g) *Submission of application.* An applicant shall mail, fax, or otherwise deliver the completed application, together with supporting documents, to the address on the application form.

(h) *Withdrawal of application.* An applicant may withdraw an application by writing to the Bureau at any time prior to the notification of determination.

§ 5a.35. Adjudication procedures.

(a) *Elements of the decision.* The decision to grant the pension has four specific elements: (1) the determination that the applicant served in the armed forces of the United States; (2) the determination that the applicant was a Commonwealth resident when he or she entered the armed forces of the United States; (3) the determination that the applicant received a qualifying character of discharge; and (4) the determination that the applicant has a qualifying disability.

(b) *Determination of eligibility.*

(1) The Bureau will review the applicant's DD Form 214 (Member-4), or equivalent, to verify the veteran's service, character of discharge, and place of entry.

(2) A veteran who has been awarded disability compensation by the U.S. Department of Veterans Affairs will be considered to have the qualifying character of discharge.

(3) The applicant shall have resided in the Commonwealth when he or she entered the armed forces of the United States but is not required to be a current Commonwealth resident to receive the pension.

(4) Qualifying disability will be adjudicated in conformity with the definition at § 5a.32.

(c) *Notification of determination.* The Bureau will write to notify applicants of its determination within 30 days of receiving a fully developed application or upon determining that the application is incomplete. With respect to a request for higher-level review at § 5a.8(a), the Bureau will write to notify applicants of its determination within 30 days of receiving the request.

(1) If the Bureau approves the application, its written notice will provide important pension payment information and the opportunity to elect method of payment.

(2) If the Bureau disapproves the application, its written notice will clearly state the reasons for disapproval and inform the applicant of the appeal procedures specified in § 5a.8 (relating to appeal procedures).

§ 5a.36. Administration of pension.

(a) *Effective date of pension.* The Bureau will pay a pension from the first day of the month in which it receives the application. Payment will not be backdated to the date of award of disability compensation by the U.S. Department of Veterans Affairs.

(b) *Rate and form of payment.* The pension will be paid monthly at a rate established in the Act by check from the Commonwealth or by electronic funds transfer (EFT) into a designated account. To make or change EFT designations, the pensioner shall complete and submit an EFT Payment Enrollment Form. Pensioners may enroll in EFT at any time.

(1) Under no circumstances will a pension be made payable to anyone other than an eligible veteran.

(2) Applicants who are homeless will not be denied a pension for lack of a permanent address. In the event of homelessness, the Bureau may mail checks to a local intermediary such as a county director of veterans affairs, a fiduciary designated by the U.S. Department of Veterans Affairs, or other appropriate representative, provided that the intermediary's name and address are given on the application form and certified by the applicant.

(c) *Notification of changes.* Pensioners shall timely notify the Bureau of any changes and keep contact information current. The Bureau will continue to pay the pension to veterans who move or reside outside the Commonwealth.

(d) *Notification of death.* The pension is not transferable to surviving spouses, dependents, or other beneficiaries. A pensioner's next-of-kin, executor, or administrator shall timely notify the Bureau of a death. Notifications must clearly state the pensioner's name and date of death. The Bureau may request additional documents to verify a pensioner's death.

(e) *Reimbursement of debts.* The Bureau may seek reimbursement of all payments made following the death of a pensioner. Reimbursements shall be made payable to the "Commonwealth of Pennsylvania" and mailed to the Department of Military and Veterans Affairs, Attn: OVA-PIRO-BVP, Building 9-26, Fort Indiantown Gap, Annville, Pennsylvania 17003-5002. The Department may offer compromise or write-off of debt in accordance with

Commonwealth and Departmental policy when appropriate. The Department will refer all delinquent debt to the Office of Attorney General for collection.

Subchapter E. Educational Gratuity Program

§ 5a.41. Scope and purpose.

This subchapter applies to the Educational Gratuity Program. Under that program, the Department pays educational assistance to the qualified children of eligible veterans. The purpose is to help the children pay for education and training at approved educational institutions.

§ 5a.42. 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 87 (relating to educational gratuity program).

Applicant—The qualified child of an eligible disabled or deceased veteran who seeks educational gratuity.

Educational institution—An institute of higher learning that satisfies the definition at 51 Pa.C.S.A. § 8701.

Gratuity—Payments in amounts authorized by law to provide educational assistance for up to eight terms or semesters to the qualified child of an eligible disabled or deceased veteran.

Qualified child—A person that satisfies the definition at 51 Pa.C.S.A. § 8701, including a stepchild and an adopted child or ward who was a member of the veteran's household at the time of the veteran's death.

§ 5a.43. Governing statutes, regulations, and policies. To receive the educational gratuity, the applicant shall satisfy the rules and follow the procedures in: (a) the Act, which is incorporated by reference; (b) Federal law and regulation, where applicable; (c) the regulations in this chapter; and (d) the Department's policies and procedures that relate to the Educational Gratuity Program.

§ 5a.44. Application procedures.

(a) *Forms.* The applicant shall complete an application prepared by the Department. No other form may be used.

(b) *Signature.* The applicant shall sign the application. If the applicant is unable to sign the application due to a disability, then a spouse, guardian, or other person with legal authority to do so may sign for the applicant.

(c) By signing the application, an applicant certifies that the information provided is true and correct. If not true and correct, then the applicant may suffer penalties under 18 Pa.C.S.A. § 4904 (relating to unsworn falsification to authorities).

(d) *Authorization for release of information.* The Bureau may require applicants to submit an authorization for release of information to support development and adjudication of the application.

(e) *Supporting documents.* An applicant shall submit the following documents with the application form:

(1) A copy of a current Pennsylvania driver's license, Pennsylvania learner's permit, or Pennsylvania identification card, or other document that proves identity and current Pennsylvania residence and is acceptable to the Department. A copy of the applicant's high school transcripts or other documentation that proves the applicant's residence in the Commonwealth for five years preceding application is also required.

(2) A copy of the applicant's official birth certificate.

(3) If the applicant was adopted, a copy of the adoption decree.

(4) If the applicant is a stepchild of the veteran, a copy of the marriage certificate between the child's parent and the veteran.

(5) If the applicant is a ward of the veteran, a copy of the guardianship order.

(6) A copy of the veteran's DD Form 214 (Member-4), Certificate of Release or Discharge from Active Duty, and DD Form 215, Correction to DD Form 214, if applicable, or equivalents, covering the period of service when the veteran sustained the injury or incurred the illness or disease resulting in a qualifying disability; or DD Form 1300, Report of Casualty, if applicable, or equivalent, covering the period of service when the veteran died. If these forms are not reasonably available, the applicant may submit a summary of benefits letter or other formal document issued by the U.S. Department of Veterans Affairs that attests to the dates of service and character of discharge.

(7) A copy of the veteran's most recent rating code sheet issued by the U.S. Department of Veterans Affairs. If a rating code sheet is not reasonably available, the Department will assist with retrieval of relevant documentation from the U.S. Department of Veterans Affairs.

(8) Any other document that supports the applicant's eligibility and financial need, as requested.

(f) *Fully developed application.* An application is considered fully developed when the requirements at (a) through (e) in this section are met. The applicant shall satisfy the requirements within a reasonable time—not to exceed 60 days except under extraordinary circumstances—after submitting the application. When the Bureau determines an application to be incomplete in form or substance, it will notify the applicant of the deficiencies in writing, allowing sufficient time to reply. If the applicant has not taken a substantial step toward satisfying the requirements at (a) through (e) within the 60-day development period, the application will be disapproved.

(g) *Submission of application.* An applicant shall mail, fax, or otherwise deliver the completed application, together with supporting documents, to the address on the application form.

(1) If an applicant is enrolled in two approved educational institutions at the same time, the applicant shall choose which institution will receive the gratuity. If the applicant wishes to split the gratuity between the educational institutions, the applicant shall submit two separate applications.

(2) If an applicant transfers to another approved educational institution after an application for educational gratuity has been approved, the applicant shall submit a new application form for the new school.

(3) Application forms are not required to be submitted for successive terms or semesters at the same educational institution. The Bureau will correspond directly with the educational institution at or near the beginning of each successive term or semester to determine continuing need until the applicant's eligibility is exhausted. If an applicant is denied gratuity for any reason in a successive term or semester, a notification of determination will be sent to the applicant in accordance with § 5a.45(c)(2).

(h) *Withdrawal of application.* An applicant may withdraw an application by writing to the Bureau at any time prior to the notification of determination.

§ 5a.45. Adjudication procedures.

(a) *Elements of the decision.* The decision to grant the gratuity has two general elements: (1) the determination of eligibility for the qualified child of a disabled or deceased veteran; and (2) the determination that the qualified child has a need for financial assistance.

(b) *Determination of eligibility.* With respect to the first element:

(1) The Bureau will review the veteran's DD Form 214 (Member-4), DD Form 215, or DD Form 1300, or equivalents, to verify the veteran's service, character of discharge, and place of entry.

(i) A veteran who has been awarded disability compensation or a surviving spouse who has been awarded dependency and indemnity compensation will be considered to have the qualifying character of discharge.

(ii) Service in war or armed conflict will be determined in accordance with § 5a.6.

(iii) The death or disability of a member of the armed forces of the United States caused by hostile fire or a terrorist attack outside of war or armed conflict will be verified by a showing of concurrent eligibility for Survivors' and Dependents' Educational Assistance, 38 U.S.C. Ch. 35, by the U.S. Department of Veterans Affairs.

(2) In accordance with § 8703(a)(3) of the Act, the applicant shall have been a resident of the Commonwealth for a period of five years immediately preceding the date application was filed. If five years of residency in the Commonwealth is not clear in the record, the applicant shall prove it to the satisfaction of the Bureau. Children of recently transitioned veterans with out-of-

state active service shall show that their veteran parent retained Pennsylvania residency under the Servicemembers Civil Relief Act, 50 U.S.C. § 4001.

(3) Approved educational institutions.

(i) An approved educational institution includes any one of the colleges, universities, career and technical education centers, or other higher education institutions within the Commonwealth that are approved by the Veterans and Military Education Division of the Pennsylvania Department of Education, or its successor, acting in its role as the State Approving Agency under the provisions of 38 U.S.C. Chs. 30, 32, 33, 34, 35, and 36.

(ii) Applicants enrolled in a course of study conducted online or via correspondence at an approved educational institution within the Commonwealth will be eligible for the gratuity.

(c) *Determination of financial need.* With respect to the second element, financial need is shown when the cost of attendance at an approved educational institution exceeds the financial aid available to the applicant.

(1) Expenses in the cost of attendance include actual expenses billed by the educational institution (e.g., tuition, fees, room, and meals) as well as estimated non-billable expenses (e.g., off-campus room and meals, books and supplies, transportation, and miscellaneous expenses). These expenses are supplied by the educational institution. The Bureau will apply the following monthly cost-of-attendance expense allowances when an expense amount is not expressly supplied by the educational institution:

(i) Monthly room and meals expenses for applicants residing off-campus will be the sum of the U.S. Internal Revenue Service's current Allowable Living Expenses National Standards (Food—One Person) and Local Standards: Housing and Utilities (Pennsylvania—Family of One) for the county of residence.

(ii) Monthly transportation expenses for students living on campus will coincide with the U.S. Internal Revenue Service's current Allowable Living Expenses Transportation Standards (Public Transportation—National).

(iii) Monthly transportation expenses for students living off campus will coincide with the U.S. Internal Revenue Service's current Allowable Living Expenses Transportation Standards (Operating Costs—One Car—Northeast Region).

(2) Financial aid available for the applicant's cost of attendance includes benefits, grants, scholarships, and certain income from student employment (e.g., State grants from the Pennsylvania Higher Education Assistance Agency, Federal Pell Grants, Federal Supplemental Educational Opportunity Grants, institutional scholarships and grants, private and non-institutional awards, and gross income from Federal work-study and non-work-study positions). Federal and State veterans' benefits are excluded from the financial aid assessment in accordance with 51 Pa.C.S.A. Ch. 99.

(3) The applicant may submit a request for higher-level review, as specified in § 5a.8 (a), to challenge or supplement financial aid information provided by the educational institution.

(4) The allowable monthly expenses for room and meals and transportation cannot exceed the expenses allowed at subparagraphs (c)(1)(i)-(iii) above.

(d) *Notification of determination.* The Bureau will write to notify applicants of its determination within 30 days of receiving a fully developed application or upon determining that the application is incomplete. With respect to a request for higher-level review at § 5a.8(a), the Bureau will write to notify applicants of its determination within 30 days of receiving the request.

(1) If the Bureau approves the application, its written notice will provide important payment and programmatic information.

(2) If the Bureau disapproves the application, its written notice will clearly state the reasons for disapproval and inform the applicant of the appeal procedures specified in § 5a.8 (relating to appeal procedures).

§ 5a.46. Administration of gratuity.

(a) *Payment.* Gratuity payments will be made directly to an approved educational institution.

(b) *Notification of changes.* Applicants shall keep contact information current by timely notifying the Bureau of any changes. After approval, students shall notify the Bureau of all changes affecting eligibility or attendance at an approved educational institution.

(c) *Reimbursement of debts.* The Bureau may seek repayment of educational gratuity if a student withdraws or is removed from an educational institution during a term of enrollment for which the gratuity has been paid. Reimbursements shall be made payable to the “Commonwealth of Pennsylvania” and mailed to the Department of Military and Veterans Affairs, Attn: OVA-PIRO-EG, Building 9-26, Fort Indiantown Gap, Annville, Pennsylvania 17003-5002. The Department may offer compromise or write-off of debt in accordance with Commonwealth and Departmental policy when appropriate. The Department will refer all delinquent debt to the Office of Attorney General for collection.

(d) *Adjustment to cost-of-attendance expense allowances.* The Bureau will adjust the monthly expense allowances applied in the determination of need every two years and publish a notice of the adjustment in the *Pennsylvania Bulletin*. The allowances will equal the U.S. Internal Revenue Service’s most recently issued Allowable Living Expenses National, Local, and Transportation Standards, as described at § 5a.45(c)(1)(i)-(iii). The Bureau will also make appropriate changes to the application form and relevant programmatic material.

Subchapter F. Veterans’ Temporary Assistance Program

§ 5a.51. Scope and purpose.

This subchapter applies to the Veterans’ Temporary Assistance Program. Under that program, the Department pays financial assistance to an eligible veteran. If the eligible veteran is deceased, then the Department may pay it to a qualified surviving spouse, qualified dependent child, or qualified dependent parent. The assistance is temporary and limited in amount and

purpose. The purpose is to assist an eligible person when the person is temporarily unable to pay for the necessities of living because they had a financial emergency beyond their control.

§ 5a.52. 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 85 (relating to veterans' temporary assistance).

Applicant—The veteran or the surviving dependent of a deceased veteran who seeks temporary assistance.

Eligible veteran—As defined in 51 Pa.C.S.A. § 8501.

Need for temporary assistance—As defined in 51 Pa.C.S.A. § 8501.

Surviving dependents—As defined in 51 Pa.C.S.A. § 8501.

§ 5a.53. Governing statutes, regulations, and policies. To receive temporary assistance, the applicant shall satisfy the rules and follow the procedures in: (a) the Act, which is incorporated by reference; (b) Federal law and regulation, where applicable; (c) the regulations in this chapter; and (d) the Department's policies and procedures that relate to the Veterans' Temporary Assistance Program.

§ 5a.54. Application procedures.

(a) *Forms.* The applicant shall complete an application prepared by the Department. No other form may be used.

(b) *Signature.* The applicant shall sign the application. If the applicant is unable to sign the application due to a disability, then a spouse, guardian, or other person with legal authority to do so may sign for the applicant.

(c) By signing the application, an applicant certifies that the information provided is true and correct. If not true and correct, then the applicant may suffer penalties under 18 Pa.C.S.A. § 4904 (relating to unsworn falsification to authorities).

(d) *Authorization for release of information.* The Bureau may require applicants to submit an authorization for release of information to support development and adjudication of the application.

(e) *Supporting documents.* An applicant shall submit the following documents with the application form:

(1) A copy of a current Pennsylvania driver's license, Pennsylvania learner's permit, or Pennsylvania identification card, or other document that proves identity and Pennsylvania residence and that is acceptable to the Department.

(2) A copy of the veteran's DD Form 214 (Member-4), Certificate of Release or Discharge from Active Duty, and DD Form 215, Correction to DD Form 214, if applicable, or equivalents.

(3) For veterans with service-connected disability, a copy of a summary of benefits letter or Veteran Health Identification Card issued by the U.S. Department of Veterans Affairs.

(4) For surviving dependents, a copy of the eligible veteran's death certificate or DD Form 1300, Report of Casualty, as appropriate.

(5) For a surviving spouse, proof of a valid marriage. If the surviving spouse asserts a common-law marriage, then the applicant must provide the documentation required in § 5a.6.

(6) For surviving children and surviving parents, a copy of a birth certificate or other proof of the relationship to the deceased eligible veteran that the Department determines is acceptable.

(7) For surviving parents, a written statement that: (a) the eligible veteran is not survived by a spouse or dependent child; and (b) on the date of the eligible veteran's death, they were dependent on the veteran for more than 50% of the cost of their support.

(8) Documents that support the need for temporary assistance. These documents include: (a) proof of total household income and available resources such as earnings statements and bank statements; (b) current copies of household expenses such as utility bills, medical bills, mortgage statements or lease agreements, auto loans and insurance statements, and estimates for repairs; and (c) proof of loss of employment, if applicable, and any other evidence relevant to the specific need for assistance.

(9) Documents that show whether the applicant receives other assistance and benefits, including social security retirement, social security disability insurance, supplemental security income, unemployment compensation, workers' compensation, and public assistance, if any. Federal and State veterans' benefits are excluded from the need assessment in accordance with 51 Pa.C.S.A. Ch. 99

(f) *Fully developed application.* An application is considered fully developed when the requirements at (a) through (e) in this section are met. The applicant shall satisfy the requirements within a reasonable time—not to exceed 60 days except under extraordinary circumstances—after submitting the application. When the Bureau determines an application to be incomplete in form or substance, it will notify the applicant of the deficiencies in writing, allowing sufficient time to reply. If the applicant has not taken a substantial step toward satisfying the requirements at (a) through (e) within the 60-day development period, the application will be disapproved.

(g) *Submission of application.* An applicant shall mail, fax, or otherwise deliver the completed application, together with supporting documents, to the address on the application form.

(h) *Withdrawal of application.* An applicant may withdraw an application by writing to the Bureau at any time prior to the notification of determination.

§ 5a.55. Adjudication procedures.

(a) *Elements of the decision.* The decision to grant temporary assistance has two general elements: (1) the determination that the applicant is an eligible veteran or qualified surviving dependent of an eligible veteran; and (2) the determination that the applicant is unable to pay for the necessities of living because of a financial emergency beyond their control.

(b) *Determination of eligibility.* With respect to the first element:

(1) The veteran's DD Form 214 (Member-4) and DD Form 214, if applicable, or equivalents, will provide sufficient evidence of qualifying active service and character of discharge. If these forms are not reasonably available, a summary of benefits letter or other formal document issued by the U.S. Department of Veterans Affairs that attests to the veteran's dates of active service and character of discharge will suffice to establish eligibility.

(2) In accordance with the definition of "eligible veteran" at 51 Pa.C.S.A. § 8501, DD Forms 214 issued to reservists or National Guardsmen for periods of active duty for training will not suffice to establish eligibility.

(3) For veterans with service-connected disability, a copy of the veteran's Veteran Health Identification Card, summary of benefits letter, or other document issued by the U.S. Department of Veterans Affairs that attests to the veteran's service-connected disability will suffice to establish eligibility.

(4) Qualifying character of discharge will be determined in accordance with 51 Pa.C.S.A. § 104 (relating to character of discharge). This requirement is consistent with the U.S. Department of Veterans Affairs' character of discharge requirement for disability compensation at 38 CFR 3.12 (relating to character of discharge). Therefore, character of discharge will have already been positively adjudicated for a veteran with service-connected disability.

(5) A surviving dependent must establish the eligibility of the deceased veteran and the surviving dependent's relationship. The additional documents requested at § 5a.54(e)(4)-(7) will suffice.

(c) *Determination of need.* With respect to the second element:

(1) To show need, the applicant must first satisfy the Bureau that the applicant had either an unexpected expense that the applicant could not have avoided or had an unexpected loss of income that was beyond the applicant's control.

(2) If those events have occurred, the Bureau will make an assessment of the applicant's current income, resources, and monthly expenses to determine whether there is an inability to cover the unexpected expense or to continue covering the necessities of living during an unexpected loss of income.

(d) *Limitations on the amount and frequency of temporary assistance.*

(1) The grant amount shall not exceed the amount of the unexpected expense or the amount of one month of unexpected loss of income.

(2) In no event shall veterans' temporary assistance payments exceed the established maximum amount of assistance published in the *Pennsylvania Bulletin*.

(3) No person shall be eligible to receive veterans' temporary assistance that exceeds the established maximum assistance in any state fiscal year.

(e) *Other limitations.*

(1) In no case will the Bureau grant temporary assistance concurrently with Military Family Relief Assistance or other governmental cash assistance based upon need arising out of the same event or circumstance, except for assistance in addition to supplemental nutrition assistance.

(2) The Bureau will not grant temporary assistance to an applicant who the Bureau determines concealed relevant information or supplied fraudulent information in a current or previous application.

(3) The Bureau will not grant temporary assistance to an applicant who the Bureau determines used a previous temporary assistance grant for unlawful, illegal, or unapproved purposes.

(f) The Bureau may deny temporary assistance if the application is incomplete for any reason.

(g) *Notification of determination.* The Bureau will write to notify applicants of its determination within five business days of receiving a fully developed application or upon determining that the application is incomplete. With respect to a request for higher-level review at § 5a.8(a), the Bureau will write to notify applicants of its determination within 30 days of receiving the request.

(1) If the Bureau approves the application, the notice will include a check from the Commonwealth in the amount of the need for temporary assistance.

(2) If the Bureau disapproves the application, its written notice will clearly state the reasons for disapproval and inform the applicant of the appeal procedures specified in § 5a.8 (relating to appeal procedures).

§ 5a.56. Administration of temporary assistance.

(a) *Payment.* The Bureau will make payments only to the eligible veteran or eligible surviving dependent. Applicants who are homeless will not be denied temporary assistance for lack of a permanent address. In the event of homelessness, the Bureau may mail the payment to a local intermediary such as a county director of veterans affairs, a fiduciary designated by the U.S. Department of Veterans Affairs, or other appropriate representative, provided that the intermediary's name and address are given on the application form and certified by the applicant.

(b) *Adjustments.* The Adjutant General may adjust the maximum amount of assistance paid under this program so that total payments to eligible veterans and eligible surviving dependents do not exceed the amount of funds available in the Veterans' Trust Fund. The Bureau will publish a notice of any adjustment to the maximum assistance amount in the *Pennsylvania Bulletin* and make appropriate changes to the application form and programmatic material.



COMMONWEALTH OF PENNSYLVANIA
DEPARTMENT OF MILITARY AND VETERANS AFFAIRS
THE ADJUTANT GENERAL
BUILDING S-0-47
FORT INDIANTOWN GAP
ANNVILLE, PENNSYLVANIA 17003-5002

January 15, 2025

The Honorable George D. Bedwick, Chairman
INDEPENDENT REGULATORY REVIEW COMMISSION
333 Market Street, 14th Floor
Harrisburg, Pennsylvania 17101

Re: Proposed Rulemaking
Pennsylvania Department of Military and Veterans Affairs
#13-6 State Veterans' Programs

Dear Chairman Bedwick:

Enclosed is a copy of a proposed rulemaking package of the Pennsylvania Department of Military and Veterans Affairs pertaining to State Veterans' Programs.

The Pennsylvania Department of Military and Veterans Affairs will be happy to provide whatever information the Commission may require during the course of its review of the rulemaking.

Sincerely,

Mark J. Schindler
Major General, Pennsylvania
Army National Guard
The Adjutant General

Enclosure

cc:

Shani Shenk

RECEIVED

From: Bulletin <bulletin@palrb.us>
Sent: Wednesday, January 15, 2025 8:59 AM
To: Boswell, Kaitlyn
Cc: Keys, Jaclyn (GC); Abelson, Addie; King, Jeffery
Subject: [External] Re: DMVA Proposed Rulemaking #13-6

Independent Regulatory
Review Commission

January 15, 2025

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Good morning Kaitlyn!

Thank you for sending this proposed rulemaking. Someone from our office staff will be in touch to discuss a publication date for your rulemaking.

Have a great rest of your week!

Leah

From: Boswell, Kaitlyn <kaboswell@pa.gov>

Sent: Wednesday, January 15, 2025 7:00 AM

To: Bulletin <bulletin@palrb.us>

Cc: Keys, Jaclyn (GC) <jackkeys@pa.gov>; Abelson, Addie <adabelson@pa.gov>; King, Jeffery <jeffeking@pa.gov>

Subject: DMVA Proposed Rulemaking #13-6

Good afternoon,

Please find DMVA's Proposed Rulemaking #13-6 package here, along with Word versions of the Preamble and Annex.

Please let me know if you need anything else.

Please confirm receipt of the proposed rulemaking.

Thank you,

Kaitlyn

[cid:ca48d049-8758-4a05-9508-469ddd49e1cf]

Kaitlyn Boswell

Assistant Counsel

PA Department of Military and Veterans Affairs | Governor's Office of General Counsel Building 7-36, Fort Indiantown Gap, Annville, PA 17603-5002

717-644-1566 | kaboswell@pa.gov

DMVA

Home<<https://www.dmva.pa.gov/Pages/default.aspx><[>](https://gcc02.safelinks.protection.outlook.com/?url=https%3A%2F%2Fwww.dmva.pa.gov%2FPages%2Fdefault.aspx&data=05%7C02%7Ckaboswell%40pa.gov%7C850100e828994363f9db08dd356cca38%7C418e284101284dd59b6c47fc5a9a1bde%7C0%7C0%7C638725463556173687%7CUnknown%7CTWFpbGZsb3d8eyJFbXB0eU1hcGkiOnRydWUsIlYiOiIlwLjAuMDAwMCIslIAiOiJXaW4zMlslkFOljoitWFBpCislldUljoyfQ%3D%3D%7C0%7C%7C%7C&sdata=mjLMuHn1MIHtRfJAzHTXvsMyyoKiuK%2FgHRgPSwY%2F8%2Fo%3D&reserved=0)>

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January 15, 2025