REAL ESTATE TAX REIMBURSEMENT GRANT PROGRAM

I. GENERAL INFORMATION

The following information is intended to provide clarification of Department requirements and criteria relating to local real estate tax reimbursement grants for those portions of public airports which are aviation-related areas.

II. ELIGIBILITY

(a) The airport must be an appropriately licensed public airport located in the Commonwealth of Pennsylvania to qualify for a Real Estate Tax Reimbursement Grant.

(b) The amount of reimbursement requested by an airport sponsor must represent only that portion of local real estate taxes which represents the aviation related movement area i.e. runways, taxiways, and refueling areas.

(c) The local real estate taxes for the year requested must have pre- been paid by the airport owner.

(d) The amount of reimbursement requested shall not include any amounts which represented late payments, penalties and/or interest.

III. DEADLINES

(a) The deadline for submitting applications for local real estate tax reimbursement shall be the close of business on February 1, 2022 this year. This is the year following the year to which the request is applicable.

(b) If the deadline for applications occurs on a legal holiday or weekend, when the Commonwealth offices are closed, the deadline for applications is the close of business on the next business day.

(c) Applications which are incomplete may be excluded from consideration for the year to which the request is applicable.

IV. STIPULATIONS

(a) "Aviation related areas mean any area of an airport used, or intended to be used, in the direct operation of the airport. The term includes, but is not limited to, any portion of the airport used in the landing, taking off or surface maneuvering of an aircraft. The term does not include **hangars, terminals and any portion of the airport used for housing of aircraft or areas dedicated to hotels, motels, shops, restaurants, parking areas and garages and other for-profit establishments whose purpose is unrelated to the landing and taking off of aircraft."**

V. PUBLIC RECORDS

(a) An application for a Real Estate Tax Reimbursement Grant is considered a document or public record at the time of filing and shall be made available to persons for inspection.

VI. OFFER AND ACCEPTANCE

(a) The Department will make an offer of a Real Estate Reimbursement Grant to eligible owners.

(b) An owner has thirty (30) days from receipt of this offer to accept or reject the offer. Non-acceptance within the thirty (30) day response period will be considered a rejection of the offer.

VII. GRANT RECORDING

Per the terms of the Real Estate Tax Reimbursement Grant agreement the agreement must be filed with the Deed of Record in the respective County Office where the airport is located. Proof of this recording is now required to receive real estate tax reimbursement and must be provided with tax receipts for reimbursement.

VIII. DENIAL OF REIMBURSEMENT

(a) An owner found by the Department to be ineligible for a Real Estate Tax Reimbursement Grant, or portion thereof, will receive written notice from the Department.

(b) The written notice required in subsection (a) will set forth the reasons for denial.

IX. APPLICATION

(a) A request must set forth the following information:

(1) The name of the airport - include the full name of the airport for which the grant is sought.

(2) Owner's name - The owner is considered any or all person(s) authorized toenter into agreements with the Commonwealth of Pennsylvania.

(3) Provide a brief sketch which shows approximate property lines and defines the aviation related area of the airport.

(4) A deed or other instrument of conveyance verifying ownership, including a narrative legal description of the metes and bounds of the airport property.

(5) Provide a copy of paid real estate tax receipts and Proof of Payment, via: cancelled check or Receipt from Tax Office.

(6) Additional requirements - following its review of the application, the Department may require additional certified maps, reports, specifications and other materials deemed necessary to allow further consideration of the application.

X. AGREEMENT OF MAINTENANCE

Owners receiving real estate tax rebate program funds agree to maintain the airport as a publicly operated facility for a period of 10 years from the time of last grant.

XI. VIOLATION

Any violation of the Agreement of Maintenance shall make the owner liable for the repayment of the Real Estate Tax Reimbursement Grant for the most recent year that a grant was received, plus a penalty of two times the grant. In any action wherein the owner is found to have violated the Agreement of Maintenance, the Department shall receive all costs of prosecution.