



Act 77 – Senior Tax Relief

Act 77, Senior Tax Relief, entitles qualified senior citizen homeowners to a discount on the real estate tax of their primary residence.

The Eligibility Criteria for Act 77 includes:

1. **Property Ownership:** Applicant must have owned and occupied a home within Allegheny County as their principal residence for at least ten (10) continuous years. Prior address, municipality or ward, block and lot number are required.
2. **Age:** Applicant or applicant's spouse must have either be 60 or older. Applicant is permanently disabled and over the age of 18.
3. **Income:** Total household income for prior year, including 50% of your Social Security, SSI and the Social Security equivalent Railroad Retirement Benefits (blue and white Form 1099- RRB), must have been less than \$30,000.

Tax Relief:

Eligible Taxpayers will receive a discount of 40% on the gross face amount of City real property tax due and owing on the eligible taxpayer's principal residence.