Instructions for RCT-900 - Public Utility Realty Report

ALL LOCAL TAXING AUTHORITIES - GENERAL INFORMATION

Imposition

Each local taxing authority is required to file an annual report with the Department of Revenue. "Local Taxing Authority" is defined as a county, city, institution district, borough, town, township or school district having authority to impose taxes on real estate. Counties are required to complete all sections of the report and provide the schedules listed under Section A. All other local taxing authorities must provide their real estate tax (millage) rates (Lines 1a and 1b in Section B-1) and complete Section C, Tax Receipts.

For more information, refer to Article XI-A of the Tax Reform Code of 1971 (72 P.S. 8101-A et seq.).

What is the benefit to the local taxing authority for filing the report? The Tax Reform Code of 1971 provides for a revenue distribution to local taxing authorities each October 1st. By law, a local taxing authority that fails to file its annual report cannot participate in this distribution.

For more information, see section 1106-A.(b) of the Tax Reform Code of 1971 (72 P.S. § 8106-A.(b)).

Report Due Date, Mailing Addresses

The annual report for the tax year ending 2011 is due on or before April 1, 2012.

Each local taxing authority is strongly encouraged to file online at **www.purta.state.pa.us.** See instructions under Filing RCT-900 Online.

If choosing to file a paper report, a local taxing authority must submit its annual report to the following address:

PA DEPARTMENT OF REVENUE
PO BOX 280704
HARRISBURG PA 17128-0704

Please retain a copy of the completed report for your records.

CONTACT INFORMATION

If you have questions regarding PURTA, call the PURTA Unit at 717-783-6031, or you may email questions to **purta@pa.gov** Inquiries may also be faxed to the PURTA Unit at 717-783-5432.

REAL ESTATE TAX RATES

Line 1a and Line 1b: Enter in mills and in decimal form (mills divided by 1,000). Use the effective rate as of 1/1/11 except for a school district which is 7/1/11.

(COUNTIES ONLY) SPECIFIC INSTRUCTIONS FOR PARCEL DATA SCHEDULES

2011 Millage Rates.
County offices are required to provide a schedule of 2011 millage rates for all municipalities and school districts located within your county.

All PURTA Parcels. (Schedule 1)
Provide a listing of all public utility realty for tax year 2011 within the county, sorted by municipality. This report must include the parcel identification number, owner (utility) name and address, assessed value and the municipality and school district in which a parcel is located. The same basic information should be provided for the following schedules, 2 through 5.

New PURTA Parcels. (Schedule 2)
Identify each parcel newly classified by a county as public utility realty since the prior tax year.

Deleted PURTA Parcels. (Schedule 3)
Identify each parcel removed by the county from classification as public utility realty through 12/31/11. A description of the basis for this action should be provided.

Pending Appeals. (Schedule 4)
Identify each PURTA parcel which is the subject of an active appeal by the owner (utility). In addition to the basic information, the years under appeal and the stipulated value filed by the owner with its appeal should be reported. Copies of the appeals should be provided with the county's report.

PURTA Resolved Appeals - Compensating Adjustment Worksheet (Schedule 5)
Identify each PURTA parcel that was the subject of an appeal that was resolved during the prior year. In addition to the basic information, the years that had been under appeal and the finally resolved value should be reported for each resolved appeal. Copies of official resolutions to the appeals should be provided with the county's report.

REALTY TAX EQUIVALENT AND STATE TAXABLE VALUE (COUNTIES ONLY):

Line 2: Enter the sum of the assessed values for all public utility realty applicable to tax year 2011.

Line 3: Calculate the realty tax equivalent (RTE) by multiplying Line 2 by Line 1b.

Line 4: Enter the county's common level ratio (CLR) factor from the factor schedule found on Page 2.

Line 5: Calculate state taxable value (STV) by multiplying Line 2 by Line 4.

TOTAL TAX RECEIPTS (FOR ALL LOCAL TAXING AUTHORITIES):

Line 6: Each local taxing authority shall report the total tax receipts collected during its fiscal year (for counties and municipalities the fiscal year ending 12/31/11, and for school districts the fiscal year ending 6/30/11). On Lines 6a through 6g, a local taxing authority should itemize the actual amounts collected for common tax types (i.e., real estate, per capita, wage or earned income, occupational privilege, occupational assessment and realty transfer). On Lines 6h through 6j, report other taxes collected and include a description. Total tax receipts (Line 6) must equal the sum of itemized amounts reported on Lines 6a through 6j. NOTE: Payments of local share assessment from gaming revenues are not local tax receipts.

RESPONSIBLE OFFICIAL (FOR ALL LOCAL TAXING AUTHORITIES):

The responsible offical must sign and date the Public Utility Realty Report and ensure all official tax receipts collected from all sources are reported accurately in this report. In completing this section, please print the name, official title, email address, telephone and fax numbers.

Filing the RCT-900 Online

1. Go to the PURTA website at **www.purta.state.pa.us**.
2. Register or login by following the appropriate links.
3. Under "Public Utility Realty Report by Local Taxing Authorities" click RCT-900 Form for Tax Filing.
4. Select the county where the LTA is located and click ENTER.
5. If you are filing the RCT-900 for the county, click SUBMIT.
6. If you are filing the RCT-900 for a municipality or school district, first pick the name of the municipality or school district and click SUBMIT.
7. Review the information in Section B of the RCT-900.
8. If you agree with the information in Section B, indicate this by checking the appropriate box (this box may already be checked).
9. If you do not agree with the information in Section B, uncheck the box indicating agreement and enter the correct figures.
10. Enter all allowable tax receipts including delinquent tax receipts rounded to the nearest dollar in Section C. Do not use dollar signs or commas. The most common receipts are listed at the beginning of Section C. Other receipts allowable by statute can be found in drop-down boxes at the bottom of this section. Select the type of receipt and enter the dollar amount in the text box next to your selection(s). If you do not find an item listed, please call the PURTA Unit at 717-783-6031. Clicking the VIEW ALLOWABLE AND NON-ALLOWABLE RECEIPTS link will access a complete listing of the receipts allowed and not allowed by statute.
11. A running total of tax receipts entered is displayed at the top of this section.
12. Verify the Responsible Party Information found in Section D and edit if necessary.
13. To complete your filing, click SUBMIT NEW at the bottom of the screen. Your RCT-900 will be electronically filed and a screen will display what was submitted. Click PRINT to print a hardcopy to keep for your records.
14. To file an amended RCT-900, follow the same procedures outlined above. The new submission will replace any previous filing.

NOTE: If multiple authorized users are registered for your county, municipality, school district or utility and another user amends or submits a new report, this will result in a new record and those changes will take effect.

PURTA Online Registration Instructions:

1. Go to the PURTA website at **www.purta.state.pa.us**.
2. Follow the links to register.
3. Select the appropriate category for your user type from the drop-down box.
4. If you are a county user, select your county name.
5. If you are a user from a municipality or a school district, first select the name of the county where the municipality or school district is located, followed by the name of your municipality or school district in the drop down-box that appears.

NOTE: You can use the first letter of your county, municipality, school district or utility name to make selections in the drop-down boxes using your keypad.

Establishing your User ID and Password:

1 Enter your name in the format: Last name, First name.
2. Select and enter your User ID. It must be at least four and no more than 10 characters.
3. Select and enter your Password. It must be at least four and no more than 10 characters.
4. Confirm the Password by entering it again.

NOTE: You should select a User ID and Password you will remember. You should secure this information and not share it with anyone, since actions taken using your User ID are attributable to you.

Click REGISTER to continue and enter your individual registration and contact information.

Completing individual user information:

1. Enter your EIN, using numbers only. The EIN must be nine characters in length.
2. Enter your email address. Effective communications between the individuals using the PURTA online system is dependent upon users supplying and maintaining accurate email addresses.
3. Verify/edit your mailing address. Your mailing address and phone number may be preset from data previously obtained from your LTA by the department. Make the necessary changes in all your contact information.
4. Verify/edit your phone number. This field is required for verification purposes to register. Also, enter an extension, if applicable.
5. Verify/edit your fax number.

Filing the electronic signature and completing your registration:

1. Click SUBMIT APPLICATION.
2. You will receive a message that your User ID was successfully added and an Application for Electronic Signature will appear. Printing will be prompted on your personal computer. Print, sign and date the form.
3. File the form with the department by faxing the application to 717-783-5432, Attn: PURTA.

Alternatively, you may mail the application to the PA Department of Revenue, PO BOX 280704, Harrisburg, PA 17128-0704. Mailing the application may delay registration.

The department will review, authenticate your application and establish your access to the PURTA website. Notification of access will be sent to the email address provided through the registration process.

If you were registered as a user of the PURTA website for the prior PURTA or previous tax year, it is not necessary to register again. You may log in using your previously established User ID and Password. If you have forgotten your User ID or Password, please call the PURTA Unit at 717-783-6031, or email to **purta@pa.gov**