

**City of Allentown  
Refunds in Revenue & Audit  
Summer 2025**

Residents in the City of Allentown are entitled to refunds for overpaid City Real Estate Tax (CRE), Business Privilege Tax (BPT), Garbage Collection Fees, Stormwater fees and Business License Fees. Allentown residents, age 65 and over or permanently disabled, may qualify for a Garbage and Water/Sewer Rebate if they meet both the income and residence requirements. These refunds/rebates are processed by the Bureau of Revenue and Audit (R&A).

**Garbage Rebate**

- 1) Applicants 65 years of age or older, or permanently disabled, with an annual household income less than \$34,450 are eligible for the garbage rebate.
  - a) The rebate is a percentage, based on income, of the annual garbage fee.
- 2) R&A maintains a list of eligible applicants. Applications are mailed out by R&A in January of the following year and are due June 30<sup>th</sup>.
  - a) This list is comprised of previous year's applicants.
    - 65 years of age or older, or permanently disabled.
    - Total annual household income less than \$34,450.
    - Must be the owner and occupant of the home.
- 3) Eligible residents that are not on the list maintained by R&A can access the form on the City of Allentown website, under "Garbage and Water/Sewer Rebates" or the individuals can contact R&A directly, either in person, over the phone or by email to [revenue-audit@allentownpa.gov](mailto:revenue-audit@allentownpa.gov).
- 4) The application is completed by the rebate applicant or their representative.
  - a) If the applicant has applied for the State Property Tax Rebate, they may attach the State Property Tax Rebate form (PA-1000).
    - The State Property Tax Rebate is eligible to applicants 65 years or older, claimant under age 65 with a spouse age 65 or older who resides in same household, widow or widowers aged 50 or older, and permanently disabled individuals age 18 to 64 with annual incomes less than \$46,520 in 2024. Eligible applicants can file the PA-1000 online at [my.path.pa.gov](http://my.path.pa.gov).
  - b) If the applicant has not applied for the State Property Tax Rebate or are unable to attach a copy of the State Form, they will complete section D of the Garbage and Water/Sewer Rebate form.
    - Must attach proof of Income.
      - Social Security, SSI Payments and Railroad Retirement Benefits,
      - Pensions and Annuities (source must be listed),
      - Interest/Dividends/Capital Gains,
      - Net Rental Income, and/or
      - Net Business Income (must include Profit and Loss Statement).

- Other income such as wages – including gifts in excess of \$300 for year/life insurance benefits & proceeds in excess of \$5000.
- 5) Once the application is complete, the application and necessary forms can either be mailed to R&A or submitted in person to R&A.
  - 6) R&A receives the application and required documentation. The application and attached forms are reviewed by a R&A Tax Examiner to ensure the applicant is eligible.
    - a) Applicants must have paid their Garbage Fee in the previous year on or by 12/31.
      - If the applicant did not pay their Garbage Fee, the application will be denied.
    - b) Rebate refund tasks are assigned to a designated Tax Examiners who is responsible for verifying refunds for individuals
  - 7) The Tax Examiner must verify in Admins that the Garbage Fee was paid to the City the previous year on or by 12/31.
    - a) Admins is a municipal software that has a collection database of technology tools.
    - b) A screenshot is taken of the account in Admins and the CRE screen is printed by the Tax Examiner and filed for later approval by the Operations Manager.
  - 8) If it is determined that all required information is supplied: proof of income or State Property Rebate Form, the designated Tax Examiner will complete the “Refund Request Form”.
    - a) The “Refund Request Form” is filled out by R&A Tax Examiners and requires:
      - The name of the rebate applicant,
      - Account number in Admin,
      - Address of the rebate applicant,
      - Year,
      - Amount of rebate,
      - Reason for request, (Garbage and Water/Sewer Rebate),
      - The Tax Examiners name, and
      - The GL account to be charged.
    - b) If required information is not supplied, the Tax Examiner will request more information from the taxpayer. This is done either by phone or mail.
  - 9) The applicant’s Gross Income, provided by the applicant, is entered into a R&A Excel Spreadsheet template where the correct refund amount is calculated automatically.
    - a) The amount is based on a weighted scale:

\$0 to \$15,000	75%
\$15,001 to \$20,000	50%
\$20,001 to \$25,000	25%
\$25,001 to \$34,450	10%

\$34,451 or over

No rebate

- 10) The Tax Examiner transfers the information in the Excel Calculation Spreadsheet to an individual spreadsheet and prints it.
  - a) This allows the Operations Manager to easily review the calculated rebate amount.
- 11) The Tax Examiner edits the Refund List Log Spreadsheet located in TEAMS.
  - a) The Refund List Log is an excel spreadsheet that keeps track of the submitted refunds and where they are within processing. The TEAMS spreadsheet includes:
    - Applicants name,
    - Refund amount,
    - Type of refund,
    - The date the documents were given to the Operations Manager for review,
    - The date the refund is approved by the Operations Manager, and
    - The date the check was issued.
- 12) The completed "Refund Request Form" is printed.
- 13) The printed "Refund request Form" and all additional information/documentation provided by the applicant will go to the Operations Manager as a package.
- 14) The Operations Manager verifies that all the required documents are present, and the refund request form is properly completed.
  - a) If the paperwork is approved by the Operations Manager, it will be signed as approved by the Operations Manager and directed to a Revenue Specialist.
  - b) If the paperwork is not approved by the Operations Manager, the designated Tax Examiner will contact the Taxpayer via phone or email requesting additional information/proof of payment, or a denial letter will be issued
- 15) If approved, a Revenue Specialist will enter the payment request into Munis Accounts Payable (AP).

#### **Water/Sewer Rebate**

- 1) Applicants 65 years of age or older and individuals with disabilities 18 years or older, with an annual household income less than \$15,000 are eligible for the water/sewer rebate.
  - a) The water rebate is a percentage, based on income, of the minimum charge based on meter size received within the year.
- 2) R&A maintains a list of eligible applicants using the same spreadsheet from the Garbage Rebate list. The Garbage Rebate Form doubles as the Municipal Waste & Recycling and Water/Sewer Rebate form.
  - a) This list is comprised of previous years applicants.

- b) Must be 65 years of age or older, or 18 years of age or older and permanently disabled.
    - Includes Social Security Number and Date of Birth and documentation of disability.
  - c) Total annual household income less than \$15,000.
  - d) Must be the owner and occupant of the home.
- 3) Eligible applicants that are not on the list maintained by R&A can access the form on the City of Allentown website, under “Garbage and Water/Sewer Rebates” or the individuals can contact the R&A directly, either in person, over the phone or by email to [revenue-audit@allentownpa.gov](mailto:revenue-audit@allentownpa.gov).
- 4) The application is completed by the rebate applicant or their representative.
- a) If the applicant has applied for State Property Tax Rebate, they may attach the form.
    - The State Property Tax Rebate is eligible to applicants 65 years or older, claimant under age 65 with a spouse age 65 or older who resides in same household, widowers aged 50 or older and individuals with disabilities 18 years or older with annual incomes less than \$46,520. Eligible applicants can file the PA-1000 form online at [mypath.pa.gov](http://mypath.pa.gov).
  - b) If the applicant has not applied for the State Property Tax Rebate, or are not able to attach a copy of the State Form, they will complete section D of the Garbage and Water/Sewer Rebate form.
    - Must attach proof of Income. This can include:
      - Social Security, SSI Payments and Railroad Retirement Benefits.
      - Pensions and Annuities (source must be listed),
      - Interest/Dividends/Capital Gains,
      - Net Rental Income, and/or
      - Net Business Income (must include Profit and Loss Statement).
      - Other income such as wages – including gifts in excess of \$300 for year/life insurance benefits & proceeds in excess of \$5000.
- 5) Applicants must have paid their City Real Estate Tax (CRE) in the previous year to the City, on or by 12/31.
- a) If the applicant did not pay their CRE Tax, the application will be denied.
- 6) Once the rebate applicant completes all parts of the application, the application and necessary forms can either be mailed or submitted in person to R&A.
- 7) R&A receives the application and required documentation. The application and attached forms are reviewed by a R&A Tax Examiner to ensure the applicant is eligible.
- a) Rebate Refund tasks are assigned to a designated Tax Examiners who is responsible for verifying the refunds for individuals.
- 8) The Tax Examiner must verify in Admins that the CRE tax was paid in the previous year to the City, on or by 12/31
- a) If the required information is not supplied, the Tax Examiner will request more information from the taxpayer.

- 9) A screenshot is taken of the account in Admins and the CRE Screen is printed by the Tax Examiner. This is filed for later approval by the Operations Manager.
- 10) If it is determined that all required information is supplied: proof of income or State Property Rebate Form, the designated Tax Examiner will complete the "Refund Request Form".
- a) The "Refund Request Form" requires:
- The name of the rebate applicant,
  - Account number in Admin,
  - Address of rebate applicant,
  - Year,
  - Amount of rebate,
  - Reason for request, (Garbage and Water/Sewer Rebate),
  - The Tax Examiners name, and
  - The GL account to be charged.
- 11) The applicant's Income, provided by the applicant, is entered into an Excel Spreadsheet template where the correct refund amount gets calculated.
- a) The amount is based on a sliding scale.

\$0 to \$5,499	100%
\$5,500 to \$5999	90%
\$6,000 to \$6,499	80%
\$6,500 to \$6,999	70%
\$7,000 to \$7,499	60%
\$7,500 to \$7,999	50%
\$8,000 to \$8,499	40%
\$8,500 to \$8,999	35%
\$9,000 to \$9,999	25%
\$10,000 to \$11,999	20%
\$12,000 to \$12,999	15%
\$13,000 to \$15,000	10%
\$15,001 or over	Not Eligible

- 12) The Tax Examiner transfers the information in the Excel Spreadsheet to a blank spreadsheet that must be printed.
- a) This allows the Operations Manager to easily review the calculated rebate amount.
- 13) The Tax Examiner edits the Refund List Log Spreadsheet located in TEAMS.

- a) The Refund List Log is an excel spreadsheet that keeps track of the refunds and where they are within processing. The TEAMS spreadsheet includes:
  - Applicants name,
  - Refund amount,
  - Type of refund,
  - The date the documents were given to the Operations Manager for review,
  - The date the refund is approved by the Operations Manager, and
  - The date the check was issued.

14) The Tax Examiner completes the “Refund Request Form”.

- a) Once complete the form must be printed.

15) The printed “Refund Request Form” and all additional information/documentation provided by the applicant is forwarded to the Operations Manager for review.

- a) The Operations Manager verifies that all required documents are present, and the refund request form has been filled out correctly.
  - If the paperwork is approved by the Operations Manager, it will be signed as approved and directed to a Revenue Specialist.
  - If the paperwork is not approved by the Operations Manager, the designated Tax Examiner will contact the Taxpayer via phone or email requesting additional information/proof of payment, or a denial letter will be issued.

14) If approved, a Revenue Specialist will enter the payment request into Munis AP.

#### **Business License Refund**

1) If a business overpays their business license they are eligible for a refund..

- a) This refund is only applicable for businesses that have previously conducted business in the City of Allentown.
  - If a new business applies for their Business License but has not conducted business within the calendar year they cannot receive a refund because the business registration application has \$35.00 non-refundable application fee.
  - Business License renewals are issued in November and are payable by January 1<sup>st</sup> each year.

2) The business requests a refund from R&A.

- a) The request must be in writing. No specific form is required.
- b) The request can either be emailed to: [revenue-audit@allentownpa.gov](mailto:revenue-audit@allentownpa.gov), dropped off to R&A in person or mailed to R&A .

3) The request is received by R&A and reviewed by a Tax Examiner.

- a) Refund tasks are assigned to Tax Examiners using a predetermined portion of the alphabet. Each Tax Examiner is responsible for a series of refunds for individuals with names between certain letters in the alphabet.
- 4) The Tax Examiner first determines if the business is “In City” or “Out-of-City”.
  - a) The Tax Examiner will request copies of the proof of payment(s). If an In-City business is requesting a refund request claiming they did not transact business then they need to supply proof of this claim. That can include a Federal Tax Return to verify when a final return was filed, a lease agreement, or any other proof that indicates that the business was not liable for the license fee.
    - If income was reported, or not enough proof was supplied, R&A will send a denial email or phone call to the Business Owner.
- 5) If the business is “Out-of-City”, the Tax Examiner will review EnerGov to determine if any permits were issued within the calendar year being requested.
  - a) EnerGov is software that is designed for government agencies to manage various functions including permitting.
    - If a permit has been granted that meets the “Out-of-City” criteria for BPT obligation, the designated Tax Examiner will contact the Taxpayer via phone or email to issue a denial
    - If no permits have been granted within a calendar year requested, the Tax Examiner approves the request.
- 6) The Tax Examiner completes the “Refund Request Form”.
  - a) The “Refund Request Form” requires:
    - The name of the rebate applicant,
    - Mailing address for refund,
    - Account number in Admins,
    - Year,
    - Amount of refund,
    - Reason for request,
    - The Tax Examiner’s name, and
    - The GL Account to be charged.
- 7) The Tax Examiner edits the Refund List Log Spreadsheet located in TEAMS.
  - a) The Refund List Log is an excel spreadsheet that keeps track of the refunds and where they are within processing. The spreadsheet includes:
    - Applicants name,
    - Refund amount,
    - Type of refund ,
    - The date the documents were given to the Operations Manager for review,
    - The date the refund is approved by the Operations Manager, and
    - The date the check was issued.
- 8) Once complete, the “Refund Request Form” must be printed.

- a) The printed "Refund Request Form" and all additional information/documentation provided by the applicant will go to the Operations Manager.
- 9) The Operations Manager verifies that all required documents are present, and the refund request form has been filled out correctly.
- a) If the paperwork is approved by the Operations Manager, they will sign it and direct it to a Revenue Specialist.
  - b) If the paperwork is not approved by the Operations Manager, a denial email or phone call will be sent to the applicant.
    - If the Business paid with a credit card, the Operations Manager will fill out a Refund Request Credit Card Form.
      - The request and all attached documents and forms are directed to Treasury.
- 8) If approved, a Revenue Specialist will enter the payment request into Munis AP.

#### **Business Privilege Tax (BPT) Refund**

- 1) If an Entity overpays their BPT, the Entity may request a refund.
  - a) The overpayment is identified and acknowledged by either the Entity themselves or their representative.
- 2) The Entity submits a BPT refund request to R&A. The Entity must contact R&A for a refund form.
  - a) Requests are not limited to the refund form; R&A will accept any written request for a refund.
    - The business must provide:
      - Account Number(s), Property Address(s), and Business Name(s).
      - Proof of payment or physical receipt(s) for all payments related to the overpayment.
        - i. This can include Cancelled Check(s), Bank Statement(s), Mortgage Payment(s), and Receipted Tax Bill(s).
        - (i) Proof of payment is required, or the refund request will be denied.
        - ii. **Federal Tax Return or other accounting to verify gross receipts.**
        - iii. Mailing address for refund.
- 3) The request and all additional required documents can either be emailed or submitted in person to R&A.
  - a) Email to: [revenue-audit@allentownpa.gov](mailto:revenue-audit@allentownpa.gov) or submit a written request directly to R&A.
- 4) If the Entity wants their refund to be credited to the following year, they must specify this in their request when contacting R&A.
- 5) The form and written request are received by R&A, and the attached information is reviewed by a Tax Examiner to ensure the applicant is eligible.
  - a) If the required information is not supplied, the Tax Examiner will request more information from the Entity.



- b) Refund tasks are assigned to Tax Examiners using a predetermined portion of the alphabet. Each Tax Examiner is responsible for a series of refunds for entities with names between certain letters in the alphabet.
- 6) The Tax Examiner will provide the Operations Manager with the corrected Business Privilege Tax amount that should be reflected in Admins as paid.
- a) The Operations Manager will edit the BPT detail screen in Admins adjusting the gross receipts.
  - b) The Tax Examiner prints the BPT detail screen.
- 7) If all required information is supplied and the applicant is eligible for the refund, and the applicant has requested their refund to be credited to the following year, a Tax Examiner will give the forms to the Operations Manager highlighting where the taxpayer would prefer their credit.
- a) If the Operations Manager approves the refund, the Operations Manager will adjust the BPT records transferring the credit to the following year.
    - If the request for the refund was made in person or mailed, the Tax Examiner will provide a copy of the transfer proof to the Entity.
    - If the request was made by Email, the Tax Examiner will send a confirmation Email to the Entity.
  - b) If the Operations Manager denies the refund, R&A will send a denial email or phone call to the taxpayer.
- 8) If all required information is supplied and the applicant is eligible for the refund, the Tax Examiner will complete the "Refund Request Form".
- a) The "Refund Request Form" requires:
    - The name of the rebate applicant,
    - Mailing address for refund,
    - Account number in Admin,
    - Year,
    - Amount of refund,
    - Reason for request,
    - The Tax Examiners name, and
    - The GL Account to be charged.
- 9) The Tax Examiner edits the Refund Log Spreadsheet.
- a) The Refund Log is an excel spreadsheet that keeps track of the refunds and where they are within processing. The spreadsheet includes:
    - Applicants name,
    - Refund amount,
    - Type of refund ,
    - The date the documents were given to the Operations Manager for review,
    - The date the refund is approved by the Operations Manager, and

- The check number.
- 10) After completing the “Refund Request Form”, the “Refund Request Form” and a screenshot of the account in Admins will be printed.
    - a) Admins is a municipal software that has a collection database of technology tools.
  - 11) The printed forms and all additional information provided by the taxpayer, minus the tax return, are directed to the Operations Manager.
    - a) If the paperwork is approved, it will be directed to a Revenue Specialist.
    - c) If the paperwork is not approved, a denial email or phone call will be sent to the taxpayer or more information will be requested by a Tax Examiner.
      - If the Business paid with a credit card, the Operations Manager will fill out a Refund Request Credit Card Form.
        - The request and all attached documents and forms are directed to Treasury.
  - 12) If approved, a Revenue Specialist will enter the payment request into Munis AP.

#### **City Real Estate (CRE) Tax, Garbage Collection and Stormwater Fee Refund**

- 1) If a taxpayer overpays their CRE Tax, Garbage Collection or Stormwater Fee, R&A will send a letter in October of the same year, to notify the Property Owner.
  - a) To request the refund, the second page of the letter must be filled out and returned to the City.
    - Requests for refunds shall be made within three years of the due date for filing the report, or one year after the actual payment of the eligible tax, whichever is later.
  - b) The Taxpayer must provide proof of all payments made on CRE, Garbage Collection, and Stormwater accounts. Proof of payment can include:
    - Copy of Cancelled Checks,
    - Receipted Tax Bills, or
    - Bank Statements.
- 2) The Taxpayer completes the form.
  - a) Must include name and address for refund.
- 3) Once complete, the Taxpayer can either mail the form and required documents or submit it in person to R&A.
- 4) The form and required documents are received by R&A.
- 5) The form and attached information is reviewed by a Tax Examiner or a Revenue Specialist to ensure the applicant has provided all necessary information.

- a) Refund tasks are assigned to Tax Examiners and Revenue Specialist using a predetermined portion of the alphabet. Each Tax Examiner and Revenue Specialist is responsible for a series of refunds for individuals with names between certain letters in the alphabet.
- 6) If all required information is supplied, the R&A employee will complete the "Refund Request Form".
  - a) If the property owner has overpaid on multiple properties using one check, the Tax Examiner will write the overpayment of each property onto the check form and highlight which property will be reflected on each "Refund Request Form."
  - b) The "Refund Request Form" requires:
    - The name of the rebate applicant,
    - Mailing address for refund,
    - Account number in Admins,
    - Year,
    - Amount of rebate,
    - Reason for request,
    - The Tax Examiners name
    - The GL Account to be charged.
  - c) If the required information is not supplied, the Tax Examiner or Revenue Specialist will request more information from the taxpayer or try to access proof of payment for the taxpayer.
- 7) The Tax Examiner edits the Refund Log Spreadsheet.
  - a) The Refund Log is an excel spreadsheet that keeps track of the refunds and where they are within processing. The spreadsheet includes:
    - Applicants name,
    - Refund amount,
    - Type of refund ,
    - The date the documents were given to the Operations Manager for review,
    - The date the refund is approved by the Operations Manager, and
    - The check number.
- 8) Once the "Refund Request Form" is completed by a Tax Examiner or Revenue Specialist, the form and a screenshot of the account in Admins will be printed
  - a) The account in Admins must display the refund amount as a negative balance.
- 9) The printed forms and all additional information provided by the taxpayer will go to the Operations Manager.
  - a) If the paperwork is approved, it will be directed to a Revenue Specialist
  - b) If the paperwork is not approved, a denial email or phone call will be sent to the taxpayer.
    - If the paperwork cannot be approved due to a lack of sufficient proof of payment, a Tax Examiner will request more information from the taxpayer.

- If the Business paid with a credit card, the Operations Manager will fill out a Refund Request Credit Card Form.
- The request and all attached documents and forms are directed to Treasury.

10) If approved, a Revenue Specialist will enter the payment request into Munis AP.

#### **AP ENTRY AND PAYMENT**

- 1) A Revenue Specialist will enter the payable request into Munis AP.
  - a) Once the request is entered into Munis, it will be systemically routed through the Munis approval queues:
    - Revenue and Audit Managers,
    - Purchasing,
    - Public Works,
    - Finance Administrator(s),
    - Treasury, and/or
    - Treasury Manager.
  - b) If the proper information was NOT entered into Munis, the request will be returned or rejected with a reason.
    - The person who entered the request must correct the returned or rejected payment request to continue the approval process.
- 2) Once reviewed and approved by all departments, the payment request will be reviewed by an Accounts Payable (AP) specialist.
  - a) The AP specialist will approve the request if all the proper information was entered into Munis.
    - The information is reviewed to verify the names and addresses all match.
  - b) If the proper information was NOT entered into Munis, the AP specialist will return or reject the payment request.
- 3) An AP specialist will enter the refund request into Payment Manager, where it is held until the Friday of each week.
  - a) On Friday, all approved refunds and checks are selected and printed by an AP Specialist.
- 4) The printed checks and reports are verified by the Controller's Office.
  - a) If there are no issues with the checks and supporting documentation, the Controller's Office will Email AP with permission to release the checks.
  - b) If the information is not correct, AP will be notified to hold the check(s) until further instruction.
- 5) AP places the approved checks into envelopes and mails them out.