

THE GENERAL ASSEMBLY OF PENNSYLVANIA

HOUSE BILL  
No. 1201 Session of  
1979

INTRODUCED BY CIMINI, MAY 2, 1979

REFERRED TO COMMITTEE ON LOCAL GOVERNMENT, MAY 2, 1979

AN ACT

1 Amending the act of May 21, 1943 (P.L.571, No.254), entitled, as  
2 amended, "An act relating to assessment for taxation in  
3 counties of the fourth, fifth, sixth, seventh and eighth  
4 classes; designating the subjects, property and persons  
5 subject to and exempt from taxation for county, borough,  
6 town, township, school, except in cities and county  
7 institution district purposes; and providing for and  
8 regulating the assessment and valuation thereof for such  
9 purposes; creating in each such county a board for the  
10 assessment and revision of taxes; defining the powers and  
11 duties of such boards; providing for the acceptance of this  
12 act by cities; regulating the office of ward, borough, town  
13 and township assessors; abolishing the office of assistant  
14 triennial assessor in townships of the first class; providing  
15 for the appointment of a chief assessor, assistant assessors  
16 and other employes; providing for their compensation payable  
17 by such counties; prescribing certain duties of and certain  
18 fees to be collected by the recorder of deeds and municipal  
19 officers who issue building permits; imposing duties on  
20 taxables making improvements on land and grantees of land;  
21 prescribing penalties; and eliminating the triennial  
22 assessment," restricting reassessments on property of certain  
23 senior citizens.

24 The General Assembly of the Commonwealth of Pennsylvania  
25 hereby enacts as follows:

26 Section 1. The act of May 21, 1943 (P.L.571, No.254), known  
27 as "The Fourth to Eighth Class County Assessment Law," is  
28 amended by adding a section to read:

29 Section 205. Reassessment of Real Property of Senior

Citizens.--(a) The assessment of real property owned by a person sixty-five years of age or older, by a husband and wife where the principal wage earner is sixty-five years of age or older, or by a widow fifty-five years of age or older which person's income is ten thousand dollars (\$10,000) per year or less, shall not be increased so long as the real property is used by the owner or owners as the residence of such owner.

(b) In order to qualify for the provisions of subsection (a), the owner or owners must file an affidavit with the board on a form prepared and supplied by each county, stating under oath that:

(1) Such person is the owner of record;

(2) The property is used as his or her residence;

(3) The address of the property, the municipality in which it is located, its lot and block, and its present assessed valuation;

(4) Such person is sixty-five years of age or older, or if the property is owned by a husband and wife, that the principal wage earner is sixty-five years of age or older, or if a widow, that she is fifty-five years of age or older;

(5) That the income of the owner or owners is ten thousand dollars (\$10,000) per year or less; and

(6) The property in question is not rental property nor used in whole or in part for commercial purposes.

(c) This section shall not apply to property used for rental or commercial purposes.

(d) The assessment of any property subject to this section shall not be increased so long as the owner and the subject property continue to qualify under the provisions of this section; however, it shall be the owner's obligation to renew

1 the affidavit required in subsection (b) by notifying the board  
2 in writing each year that the property continues to qualify;  
3 failure to file the yearly renewal shall terminate the  
4 assessment freeze.

5 (e) Income for purposes of this section shall mean all  
6 income from whatever source derived, including but not limited  
7 to salaries, wages, bonuses, commissions, income from self-  
8 employment, alimony, support money, cash public assistance and  
9 relief, the gross amount of any pensions or annuities including  
10 railroad retirement benefits, all benefits received under the  
11 Federal Social Security Act (except medicare benefits), all  
12 benefits received under State unemployment insurance laws and  
13 veterans's disability payments, all interest received from the  
14 Federal or any state government, or any instrumentality or  
15 political subdivision thereof, realized capital gains, rentals,  
16 workmen's compensation and the gross amount of loss of the  
17 insurance benefits, life insurance benefits and proceeds (except  
18 the first five thousand dollars (\$5,000) of the total of death  
19 benefit payments), and gifts of cash or property (other than  
20 transfers by gift between members of a household) in excess of  
21 total value of three hundred dollars (\$300), but shall not  
22 include surplus food or other relief in kind supplied by a  
23 governmental agency or property tax assistance.

24 (f) When the property subject to this section is sold or  
25 passes by inheritance, the property shall be reassessed within  
26 six months in accordance with the standards and procedures  
27 applicable to other property in the municipality.

28 Section 2. This act shall take effect immediately.