

THE GENERAL ASSEMBLY OF PENNSYLVANIA

HOUSE BILL
No. 1521 Session of
1985

INTRODUCED BY CIMINI, JUNE 27, 1985

REFERRED TO COMMITTEE ON LOCAL GOVERNMENT, JUNE 27, 1985

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 amended
28 by adding a section to read:

1 Section 205. Reassessment of Real Property of Senior

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

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

13 (1) That such person is the owner of record;

14 (2) That the property is used as his or her residence;

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

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

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

24 (6) That the property in question is not rental property nor
25 used in whole or in part for commercial purposes.

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

28 (d) The assessment of any property subject to this section
29 shall not be increased so long as the owner and the subject
30 property continue to qualify under the provisions of this

1 section; however, it shall be the owner's obligation to renew
2 the affidavit required in subsection (b) by notifying the board
3 in writing each year that the property continues to qualify.
4 Failure to file the yearly renewal shall terminate the
5 assessment freeze.

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

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

29 Section 2. This act shall take effect immediately.