
THE GENERAL ASSEMBLY OF PENNSYLVANIA

HOUSE BILL

No. 1878

Session of
1977

INTRODUCED BY DeMEDIO, GREENFIELD, NOVAK, FISCHER, CASSIDY,
ZELLER, ZITTERMAN, MISCEVICH, COLE, LOGUE, TRELLO, ABRAHAM,
RENWICK, MRKONIC, M. M. MULLEN, TENAGLIO, PYLES, SPITZ,
D. M. O'BRIEN, MANMILLER, LEVI, DIETZ, CIMINI, PETRARCA,
BRUNNER, ENGLEHART, LIVENGOOD, D. R. WRIGHT, STEWART,
C. GEORGE, BITTINGER, FEE, WARGO, LETTERMAN, COWELL,
F. TAYLOR, HALVERSON, RAVENSTAHL, SHUMAN AND DeWEESE,
NOVEMBER 16, 1977

REFERRED TO COMMITTEE ON MILITARY AND VETERANS AFFAIRS,
NOVEMBER 16, 1977

AN ACT

1 Amending the act of June 21, 1963 (P.L.174, No.104), entitled
2 "An act granting and regulating exemption from payment of
3 real estate taxes by war veterans in need thereof who are
4 blind, paraplegic or have suffered the loss of two or more
5 limbs as a result of military service; imposing duties on the
6 State Veterans' Commission; and prohibiting the sale of
7 certain real estate for taxes after grant of an exemption,"
8 extending the act to include veterans with total service
9 connected disability.

10 The General Assembly of the Commonwealth of Pennsylvania
11 hereby enacts as follows:

12 Section 1. The title and section 2, act of June 21, 1963
13 (P.L.174, No.104), entitled "An act granting and regulating
14 exemption from payment of real estate taxes by war veterans in
15 need thereof who are blind, paraplegic or have suffered the loss
16 of two or more limbs as a result of military service; imposing
17 duties on the State Veterans' Commission; and prohibiting the
18 sale of certain real estate for taxes after grant of an

1 exemption," are amended to read:

2 AN ACT

3 Granting and regulating exemption from payment of real estate
4 taxes by war veterans in need thereof who are blind,
5 paraplegic, [or] have suffered the loss of two or more limbs
6 as a result of military service or have a one hundred per
7 cent permanent disability; imposing duties on the State
8 Veterans' Commission; and prohibiting the sale of certain
9 real estate for taxes after grant of an exemption.

10 Section 2. (a) Any citizen or resident of this Commonwealth
11 shall be exempt from the payment of all real estate taxes levied
12 upon any building, including the land upon which it stands,
13 occupied by him or her as his or her principal dwelling, if (i)
14 he or she has been honorably discharged or released under
15 honorable circumstances from the armed forces of the United
16 States for service in any war or armed conflict in which this
17 Nation was engaged (ii) as a result of such military service he
18 or she is blind or paraplegic or has sustained the loss of two
19 or more limbs, or has a service-connected disability declared by
20 the United States Veterans' Administration or its successors to
21 be a total or one hundred per cent permanent disability, (iii)
22 such dwelling is owned by him solely or as an estate by the
23 entirety, and (iv) the need for the exemption from the payment
24 of real estate taxes has been determined by the State Veterans'
25 Commission.

26 (b) When the conditions specified by clauses (i), (ii) and
27 (iii) of subsection (a) of this section shall be determined to
28 exist by the board for the assessment and revisions of taxes, or
29 by a similar board for the assessment of taxes, and upon the
30 receipt by such board of a certification of need for the tax

1 exemption from the State Veterans' Commission, the board shall
2 grant the tax exemption prescribed by subsection (a) of this
3 section. Notification of the granting of the tax exemption by
4 such board shall be forwarded to the person who has received the
5 exemption from the payment of real estate taxes and to the tax
6 levying bodies and tax collectors of all political subdivisions
7 imposing taxes upon the dwelling of the person granted the
8 exemption from payment of real estate taxes.

9 Section 2. This act shall take effect immediately.