

THE GENERAL ASSEMBLY OF PENNSYLVANIA

HOUSE BILL

No. 384

Session of  
1977

INTRODUCED BY McCLATCHY, POLITE, GREENLEAF, FISHER, SCIRICA AND  
YOHN, MARCH 1, 1977

REFERRED TO COMMITTEE ON FINANCE, MARCH 1, 1977

AN ACT

1 Amending the act of May 22, 1933 (P.L.853, No.155), entitled "An  
2 act relating to taxation; designating the subjects, property  
3 and persons subject to and exempt from taxation for all local  
4 purposes; providing for and regulating the assessment and  
5 valuation of persons, property and subjects of taxation for  
6 county purposes, and for the use of those municipal and  
7 quasi-municipal corporations which levy their taxes on county  
8 assessments and valuations; amending, revising and  
9 consolidating the law relating thereto; and repealing  
10 existing laws," restricting reassessments on property of  
11 certain senior citizens.

12 The General Assembly of the Commonwealth of Pennsylvania  
13 hereby enacts as follows:

14 Section 1. The act of May 22, 1933 (P.L.853, No.155), known  
15 as "The General County Assessment Law," is amended by adding a  
16 section to read:

17 Section 423. Reassessment of Real Property of Senior  
18 Citizens.--(a) The assessment of real property owned by a  
19 person sixty-five years of age or older, by a husband and wife  
20 where the principal wage earner is sixty-five years of age or  
21 older, by a person less than sixty-five years of age who is  
22 retired and living on a fixed income, or by a widow fifty-five

1 years of age or older shall not be increased so long as the real  
2 property is used by the owner or owners as the residence of such  
3 owner.

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

8 (1) such person is the owner of record;

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

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

13 (4) such person is sixty-five years of age or older, or if  
14 the property is owned by a husband and wife, that the principal  
15 wage earner is sixty-five years of age or older, or if less than  
16 sixty-five years of age, that such person is retired and living  
17 on a fixed income, or if a widow, that she is fifty-five years  
18 of age or older; and

19 (5) the property in question is not rental property nor used  
20 in whole or in part for commercial purposes.

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

23 (d) The assessment of any property subject to this section  
24 shall not be increased so long as the owner and the subject  
25 property continue to qualify under the provisions of this  
26 section; however, it shall be the owner's obligation to renew  
27 the affidavit required in subsection (b) by notifying the board  
28 in writing each year that the property continues to qualify.

29 (e) When the property subject to this section is sold or  
30 passes by inheritance, the property shall be reassessed within

1 six months in accordance with the standards and procedures  
2 applicable to other property in the municipality.

3 (f) This section shall not apply to original assessments of  
4 new construction.

5 Section 2. This act shall take effect January 1, 1978.