
THE GENERAL ASSEMBLY OF PENNSYLVANIA

HOUSE BILL

No. 485

Session of
1981

INTRODUCED BY CALTAGIRONE AND COCHRAN, FEBRUARY 10, 1981

REFERRED TO COMMITTEE ON FINANCE, FEBRUARY 10, 1981

AN ACT

1 Providing real property tax exemptions to senior citizens 65
2 years of age or older; and establishing procedures for making
3 claims.

4 The General Assembly of the Commonwealth of Pennsylvania
5 hereby enacts as follows:

6 Section 1. Persons age 65 or over are exempted from taxes on
7 real property.

8 Section 2. (a) A claim for property tax exemption shall be
9 filed with the local taxing authority within 120 days succeeding
10 the end of the calendar year in which real property taxes were
11 due and payable.

12 (b) Each claim shall include proof that the claimant or his
13 spouse was age 65 or over during the fiscal or calendar year in
14 which real property taxes were due and payable. The claimant
15 shall include reasonable proof of ownership of the real
16 property.

17 (c) The local taxing authority shall prescribe necessary
18 rules and regulations and shall make available suitable forms

1 for filing a claim.

2 Section 3. The Commonwealth shall provide for the
3 reimbursement of local taxing authorities by or through the
4 Commonwealth for revenue losses occasioned by such exemption.

5 Section 4. This act shall take effect in 60 days.