

## THE GENERAL ASSEMBLY OF PENNSYLVANIA

## HOUSE BILL

No. 229

Session of  
1983

INTRODUCED BY DeLUCA, ITKIN, DAWIDA, PRESTON, TRELLO, CESSAR,  
POTT, DUFFY, BOOK, PISTELLA, MRKONIC, PETRONE, MICHLOVIC,  
OLASZ, VAN HORNE, MARMION, GAMBLE, COWELL AND MAYERNIK,  
FEBRUARY 15, 1983

AS REPORTED FROM COMMITTEE ON URBAN AFFAIRS, HOUSE OF  
REPRESENTATIVES, AS AMENDED, JUNE 28, 1983

## AN ACT

1 Providing a limited exemption from taxation of residential real  
2 property of certain retired persons ~~located in a county of~~ <—  
3 ~~the second class~~ and for reimbursement by the Commonwealth  
4 through the Department of Revenue for loss of revenues  
5 occasioned by such exemption.

6 The General Assembly of the Commonwealth of Pennsylvania  
7 hereby enacts as follows:

8 Section 1. Exemption from taxation.

9 All real property located ~~in a county of the second class~~ <—

10 WITHIN THIS COMMONWEALTH owned, occupied and used as a residence <—

11 by a ~~retired~~ person 65 years of age or older or the spouse of a <—

12 ~~retired~~ person 65 years of age or older shall be exempt from all <—

13 county, city, borough, township and school taxes: Provided, That

14 such exemption shall apply only to the extent of the first

15 \$10,000 of the assessed valuation of such real property: And

16 provided further, That such exemption shall apply only to such

17 real property ~~located in a county of the second class~~ which has <—

18 been owned, occupied and used as a residence for a continuous

1 period of five years immediately prior to the fiscal year for  
2 which such exemption shall be applicable. This exemption shall  
3 apply only to any owner whose household income is \$10,000 or  
4 less. Household income means all income received by the owner  
5 and all other persons while residing in the homestead during a  
6 calendar year in which real property taxes are due and payable,  
7 but shall not include the income of residents not related to the  
8 owner paying reasonable fixed rents.

9 Section 2. Commonwealth reimbursement.

10 The Department of Revenue shall reimburse local taxing  
11 authorities ~~in counties of the second class~~ for revenue losses <—  
12 occasioned by the exemption provided in section 1 from funds  
13 appropriated for such purpose by the General Assembly or from  
14 moneys in the General Fund which are available and may lawfully  
15 be used for such purpose. The Department of Revenue may adopt or  
16 establish regulations, procedures and forms to carry out the  
17 provisions of this act.

18 Section 3. Application.

19 This act shall apply as to particular taxing authorities only  
20 to taxes levied and assessed for fiscal years beginning not less  
21 than six months from the effective date of this act.

22 Section 4. Effective date.

23 This act shall take effect immediately.