

THE GENERAL ASSEMBLY OF PENNSYLVANIA

# HOUSE BILL

## No. 1969

Session of  
1985

INTRODUCED BY MARKOSEK, MAYERNIK, ROBBINS, PRESSMANN, LEVDANSKY,  
COWELL, DeLUCA, BOWLEY, BELFANTI AND LIVENGOD, DECEMBER 11,  
1985

REFERRED TO COMMITTEE ON MILITARY AND VETERANS AFFAIRS,  
DECEMBER 11, 1985

AN ACT

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

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

13 Section 1. Section 2 of the act of June 21, 1963 (P.L.174,  
14 No.104), entitled, as amended, "An act granting and regulating  
15 exemption from payment of real estate taxes by war veterans in  
16 need thereof who are blind, paraplegic, have suffered the loss  
17 of two or more limbs as a result of military service or have a  
18 one hundred per cent permanent disability; imposing duties on  
19 the State Veterans' Commission; and prohibiting the sale of  
20 certain real estate for taxes after grant of an exemption,"  
21 amended March 17, 1978 (P.L.21, No.11), is amended to read:

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

17       (b) When the conditions specified by clauses (i), (ii) and  
18 (iii) of subsection (a) of this section shall be determined to  
19 exist by the board for the assessment and revision of taxes, or  
20 by a similar board for the assessment of taxes, and upon the  
21 receipt by such board of a certification of need for the tax  
22 exemption from the State Veterans' Commission, the board shall  
23 grant the tax exemption prescribed by subsection (a) of this  
24 section. Notification of the granting of the tax exemption by  
25 such board shall be forwarded to the person who has received the  
26 exemption from the payment of real estate taxes and to the tax  
27 levying bodies and tax collectors of all political subdivisions  
28 imposing taxes upon the dwelling of the person granted the  
29 exemption from payment of real estate taxes.

30       (c) The exemption privilege provided under this section

1 shall be extended to the unmarried surviving spouse of a  
2 qualifying veteran upon the death of the veteran if the State  
3 Veterans' Commission determines (i) that, before the veteran's  
4 death, the veteran was eligible for an exemption under the  
5 conditions set forth in subsection (a), and (ii) that the  
6 surviving spouse of the veteran is in need of the exemption. The  
7 commission shall notify the local board of assessment and the  
8 qualifying surviving spouse that the exemption has been  
9 extended.

10       Section 2. This act shall be retroactive to January 1, 1986,  
11 if enacted after that date.

12       Section 3. This act shall take effect January 1, 1986, or  
13 immediately, whichever is later.