
THE GENERAL ASSEMBLY OF PENNSYLVANIA

HOUSE BILL

No. 970

Session of
1987

INTRODUCED BY DeLUCA, PISTELLA, TRELLO, LEVDANSKY, SEVENTY,
DAWIDA, OLASZ, CLARK, FARMER, VAN HORNE, MRKONIC, MICHLOVIC,
PETRONE, ITKIN, IRVIS, MARKOSEK, McVERRY, COWELL AND PRESTON,
APRIL 6, 1987

REFERRED TO COMMITTEE ON FINANCE, APRIL 6, 1987

AN ACT

1 Providing a limited exemption from taxation of residential real
2 property of certain retired persons and for reimbursement by
3 the Commonwealth through the Department of Revenue for loss
4 of revenues occasioned by such exemption.

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

7 Section 1. Exemption from taxation.

8 All real property located within this Commonwealth owned,
9 occupied and used as a residence by a person 65 years of age or
10 older or the spouse of a person 65 years of age or older shall
11 be exempt from all county, city, borough, township and school
12 taxes, provided that this exemption shall apply only to the
13 extent of the first \$10,000 of the assessed valuation of such
14 real property and only to such real property which has been
15 owned, occupied and used as a residence for a continuous period
16 of five years immediately prior to the fiscal year for which
17 such exemption shall be applicable. Further, this exemption
18 shall apply only to any owner whose household income is \$12,000

1 or less. Household income means all income received by the owner
2 and all other persons while residing in the homestead during a
3 calendar year in which real property taxes are due and payable
4 but shall not include the income of residents not related to the
5 owner paying reasonable fixed rents.

6 Section 2. Commonwealth reimbursement.

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

14 Section 3. Applicability.

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

18 Section 4. Effective date.

19 This act shall take effect immediately.