THE GENERAL ASSEMBLY OF PENNSYLVANIA

SENATE BILL

No. 60

Session of 2007

INTRODUCED BY WOZNIAK, TARTAGLIONE, FONTANA, RAFFERTY, ORIE, WASHINGTON, ERICKSON, LOGAN, BROWNE, RHOADES, MELLOW, STACK, EARLL AND FERLO, FEBRUARY 8, 2007

REFERRED TO VETERANS AFFAIRS AND EMERGENCY PREPAREDNESS, FEBRUARY 8, 2007

AN ACT

- 1 Amending Title 51 (Military Affairs) of the Pennsylvania
- 2 Consolidated Statutes, further providing, in disabled
- 3 veterans' real estate tax exemption, for duties of State
- 4 Veterans' Commission.
- 5 The General Assembly of the Commonwealth of Pennsylvania
- 6 hereby enacts as follows:
- 7 Section 1. Section 8904 of Title 51 of the Pennsylvania
- 8 Consolidated Statutes, amended November 29, 2006 (P.L.1459,
- 9 No.161), is amended to read:
- 10 § 8904. Duty of commission.
- 11 The commission shall:
- 12 (1) Fix uniform and equitable standards for determining
- 13 the need for exemption from the payment of real estate taxes
- 14 granted by this act. In fixing such uniform and equitable
- standards, the commission shall apply a rebuttable
- presumption that an applicant with annual income of \$75,000
- or less has a need for the exemption. Beginning on January 1,
- 18 2009, and every two years thereafter, the commission shall

- adjust the annual income level qualifying for the rebuttable
- 2 presumption of need by an amount equal to the change in the
- 3 Consumer Price Index in the preceding two years. The
- 4 commission shall publish the adjusted annual income level
- 5 qualifying for the rebuttable presumption of need as a notice
- 6 in the Pennsylvania Bulletin.
- 7 (2) After submission of proof of need by the applicant
- 8 for the exemption from payment of real estate taxes,
- 9 determine the need of the applicant.
- 10 (3) Review at least once every [five] <u>six</u> years all
- determinations of need for exemptions from the payment of
- real estate taxes which have been granted in order to
- determine any changes in the economic status of applicants
- bearing upon the question of need.
- 15 (4) Certify the name and address and the need for
- 16 exemption from payment of real estate taxes, or termination
- of such need, to the board for the assessment and revision of
- taxes, or similar board for the assessment of taxes, having
- 19 jurisdiction of the assessment of the real property owned
- solely or as an estate by the entirety and occupied as a
- 21 residence by the person seeking the tax exemption granted by
- this chapter.
- 23 Section 2. This act shall take effect in 60 days.