

---

---

THE GENERAL ASSEMBLY OF PENNSYLVANIA

---

HOUSE BILL

No. 1935 Session of  
2015

---

INTRODUCED BY MOUL, D. COSTA, PICKETT, HELM, READSHAW, COHEN,  
MURT AND GIBBONS, APRIL 1, 2016

---

REFERRED TO COMMITTEE ON LOCAL GOVERNMENT, APRIL 1, 2016

---

AN ACT

1 Amending Title 53 (Municipalities Generally) of the Pennsylvania  
2 Consolidated Statutes, in taxation and assessments general  
3 provisions, further defining "owner."

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

6 Section 1. The definition of "owner" in section 8401 of  
7 Title 53 of the Pennsylvania Consolidated Statutes is amended to  
8 read:

9 § 8401. Definitions.

10 The following words and phrases when used in this subpart  
11 shall have the meanings given to them in this section unless the  
12 context clearly indicates otherwise:

13 \* \* \*

14 "Owner." Includes any of the following:

15 (1) A joint tenant or tenant in common.

16 (2) A person who is purchasing real property under a  
17 contract.

18 (3) A partial owner.

1           (4) A person who owns real property as a result of being  
2 a beneficiary of a will or trust or as a result of intestate  
3 succession.

4           (5) A person who owns or is purchasing a dwelling on  
5 leased land.

6           (6) A person holding a life lease in real property  
7 previously sold or transferred to another or a tenant who  
8 possesses and resides under a life lease and is contractually  
9 responsible for making all necessary real estate tax  
10 payments.

11           (7) A person in possession under a life estate.

12           (8) A grantor who has placed the real property in a  
13 revocable trust.

14           (9) A member of a cooperative as defined in 68 Pa.C.S. §  
15 4103 (relating to definitions).

16           (10) A unit owner of a condominium as defined in 68  
17 Pa.C.S. § 3103 (relating to definitions).

18           (11) A partner of a family farm partnership or a  
19 shareholder of a family farm corporation as the terms are  
20 defined in section 1101-C of the act of March 4, 1971 (P.L.6,  
21 No.2), known as the Tax Reform Code of 1971.

22 \* \* \*

23 Section 2. This act shall take effect in 60 days.