
THE GENERAL ASSEMBLY OF PENNSYLVANIA

HOUSE BILL
No. 1426 Session of
1975

INTRODUCED BY D. S. HAYES, BELLOMINI, PERRY, ZELLER AND
A. C. FOSTER JR., JUNE 10, 1975

REFERRED TO COMMITTEE ON FINANCE, JUNE 11, 1975

AN ACT

1 Amending the act of June 21, 1963 (P.L.174, No.104), entitled
2 "An act granting and regulating exemption from payment of
3 real estate taxes by war veterans in need thereof who are
4 blind, paraplegic or have suffered the loss of two or more
5 limbs as a result of military service; imposing duties on the
6 State Veterans' Commission; and prohibiting the sale of
7 certain real estate for taxes after grant of an exemption,"
8 removing the requirement that need be shown to qualify for
9 the exemption and extending the exemption to certain widows.

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

12 Section 1. The title, subsection (a) of section 2, and
13 section 3, act of June 21, 1963 (P.L.174, No.104), entitled "An
14 act granting and regulating exemption from payment of real
15 estate taxes by war veterans in need thereof who are blind,
16 paraplegic or have suffered the loss of two or more limbs as a
17 result of military service; imposing duties on the State
18 Veterans' Commission; and prohibiting the sale of certain real
19 estate for taxes after grant of an exemption," are amended to
20 read:

21 AN ACT

1 Granting and regulating exemption from payment of real estate
2 taxes by war veterans [in need thereof] who are blind,
3 paraplegic or have suffered the loss of two or more limbs as
4 a result of military service or to their widows; imposing
5 duties on the State Veterans' Commission; and prohibiting the
6 sale of certain real estate for taxes after grant of an
7 exemption.

8 Section 2. (a) Any citizen or resident of this Commonwealth
9 shall be exempt from the payment of all real estate taxes levied
10 upon any building, including the land upon which it stands,
11 occupied by him as his principal dwelling, if (i) he has been
12 honorably discharged or released under honorable circumstances
13 from the armed forces of the United States for service in any
14 war or armed conflict in which this Nation was engaged, (ii) as
15 a result of such military service he is blind or paraplegic or
16 has sustained the loss of two or more limbs, (iii) such dwelling
17 is owned by him solely or as an estate by the entirety [and (iv)
18 the need for the exemption from the payment of real estate taxes
19 has been determined by the State Veterans' Commission.] or owned
20 by the widow of a disabled veteran.

21 * * *

22 Section 3. The State Veterans' Commission shall[--

23 (1) Fix uniform and equitable standards for determining the
24 need for exemption from the payment of real estate taxes granted
25 by this act.

26 (2) After submission of proof of need by the applicant for
27 the exemption from payment of real estate taxes, determine the
28 need of the applicant.

29 (3) Review at least once every two years all determinations
30 of need for exemptions from the payment of real estate taxes

1 which have been granted in order to determine any changes in the
2 economic status of applicants bearing upon the question of need.

3 (4) Certify the name and address and the need for exemption
4 from payment of real estate taxes, or termination of such need,]
5 certify the name and address for exemption from payment of real
6 estate taxes to the board for the assessment and revision of
7 taxes, or similar board for the assessment of taxes, having
8 jurisdiction of the assessment of the real property owned solely
9 or as an estate by the entirety and occupied as a residence by
10 the person seeking the tax exemption granted by this act.

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