

THE GENERAL ASSEMBLY OF PENNSYLVANIA

HOUSE BILL

No. 876

Session of  
1977

INTRODUCED BY WILSON, CESSAR, BURNS, PRATT, KNEPPER, MILLER,  
J. L. WRIGHT JR., MANMILLER, NOYE, FISCHER, KOLTER, WAGNER,  
GALLEN, REED, F. TAYLOR, FREIND AND SALVATORE, APRIL 18, 1977

REFERRED TO COMMITTEE ON FINANCE, APRIL 18, 1977

AN ACT

1 Amending the act of May 21, 1943 (P.L.571, No.254), entitled, as  
2 amended, "An act relating to assessment for taxation in  
3 counties of the fourth, fifth, sixth, seventh and eighth  
4 classes; designating the subjects, property and persons  
5 subject to and exempt from taxation for county, borough,  
6 town, township, school, except in cities and county  
7 institution district purposes; and providing for and  
8 regulating the assessment and valuation thereof for such  
9 purposes; creating in each such county a board for the  
10 assessment and revision of taxes; defining the powers and  
11 duties of such boards; providing for the acceptance of this  
12 act by cities; regulating the office of ward, borough, town  
13 and township assessors; abolishing the office of assistant  
14 triennial assessor in townships of the first class; providing  
15 for the appointment of a chief assessor, assistant assessors  
16 and other employes; providing for their compensation payable  
17 by such counties; prescribing certain duties of and certain  
18 fees to be collected by the recorder of deeds and municipal  
19 officers who issue building permits; imposing duties on  
20 taxables making improvements on land and grantees of land;  
21 prescribing penalties; and eliminating the triennial  
22 assessment," authorizing real property tax relief for senior  
23 citizens.

24 The General Assembly of the Commonwealth of Pennsylvania  
25 hereby enacts as follows:

26 Section 1. Section 202, act of May 21, 1943 (P.L.571,  
27 No.254), known as "The Fourth to Eighth Class County Assessment  
28 Law," is amended by adding a subsection to read:

1       Section 202. Exemptions from Taxation.--(a) The following  
2 property shall be exempt from all county, borough, town,  
3 township, road, poor, county institution district and school  
4 (except in cities) tax, to wit:

5       \* \* \*

6       (e) Each county, city, borough, incorporated town, township  
7 and school district may, by ordinance or resolution, exempt from  
8 its taxes upon real property, any person who is eligible for  
9 property tax or rent rebate pursuant to the act of June 16, 1975  
10 (P.L.7, No.4), known as the "Senior Citizens Property Tax or  
11 Rent Rebate Act." Such exemption may be in whole or in part but  
12 if in part, shall be based upon the same classifications as  
13 contained in the "Senior Citizens Property Tax or Rent Rebate  
14 Act." Each taxing authority may adopt regulations for the  
15 processing of claims for the exemption.

16       Section 2. This act shall take effect immediately and shall  
17 apply to the tax years of the respective political subdivisions  
18 next beginning after the date of final enactment.