

THE GENERAL ASSEMBLY OF PENNSYLVANIA

HOUSE BILL

No. 1434

Session of
1981

INTRODUCED BY NAHILL, J. L. WRIGHT, DAWIDA, JOHNSON AND ITKIN,
MAY 12, 1981

REFERRED TO COMMITTEE ON MILITARY AND VETERANS AFFAIRS,
MAY 12, 1981

AN ACT

1 Amending the act of June 21, 1963 (P.L.174, No.104), entitled,
2 as amended, "An act granting and regulating exemption from
3 payment of real estate taxes by war veterans in need thereof
4 who are blind, paraplegic, have suffered the loss of two or
5 more limbs as a result of military service or have a one
6 hundred per cent permanent disability; imposing duties on the
7 State Veterans' Commission; and prohibiting the sale of
8 certain real estate for taxes after grant of an exemption,"
9 extending the act to include certain veterans with partial
10 service-connected disability.

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

13 Section 1. The title and section 2, act of June 21, 1963
14 (P.L.174, No.104), entitled, as amended, "An act granting and
15 regulating exemption from payment of real estate taxes by war
16 veterans in need thereof who are blind, paraplegic, have
17 suffered the loss of two or more limbs as a result of military
18 service or have a one hundred per cent permanent disability;
19 imposing duties on the State Veterans' Commission; and
20 prohibiting the sale of certain real estate for taxes after
21 grant of an exemption," amended March 17, 1978 (P.L.21, No.11),

1 are amended to read:

2 AN ACT

3 Granting and regulating exemption from payment of real estate
4 taxes by war veterans in need thereof who are blind,
5 paraplegic, have suffered the loss of two or more limbs as a
6 result of military service or have a one hundred per cent
7 permanent disability, and proportional exemption for fifty
8 per cent or more partial disability; imposing duties on the
9 State Veterans' Commission; and prohibiting the sale of
10 certain real estate for taxes after grant of an exemption.

11 Section 2. (a) Any citizen or resident of this Commonwealth
12 shall be exempt from the payment of all real estate taxes levied
13 upon any building, including the land upon which it stands,
14 occupied by him or her as his or her principal dwelling, if (i)
15 he or she has been honorably discharged or released under
16 honorable circumstances from the armed forces of the United
17 States for service in any war or armed conflict in which this
18 Nation was engaged, (ii) as a result of such military service he
19 or she is blind or paraplegic or has sustained the loss of two
20 or more limbs, or has a service-connected disability declared by
21 the United States Veterans' Administration or its successors to
22 be a total or one hundred per cent permanent disability, and, if
23 fifty per cent or more partially disabled, shall receive a
24 partial exemption in direct proportion to the per cent of
25 disability up to one hundred per cent, (iii) such dwelling is
26 owned by him solely or as an estate by the entirety, and (iv)
27 the need for the exemption from the payment of real estate taxes
28 has been determined by the State Veterans' Commission.

29 (b) When the conditions specified by clauses (i), (ii) and
30 (iii) of subsection (a) of this section shall be determined to

1 exist by the board for the assessment and revision of taxes, or
2 by a similar board for the assessment of taxes, and upon the
3 receipt by such board of a certification of need for the tax
4 exemption from the State Veterans' Commission, the board shall
5 grant the tax exemption prescribed by subsection (a) of this
6 section. Notification of the granting of the tax exemption by
7 such board shall be forwarded to the person who has received the
8 exemption from the payment of real estate taxes and to the tax
9 levying bodies and tax collectors of all political subdivisions
10 imposing taxes upon the dwelling of the person granted the
11 exemption from payment of real estate taxes.

12 Section 2. This act shall take effect immediately.