
THE GENERAL ASSEMBLY OF PENNSYLVANIA

HOUSE BILL

No. 63

Session of
1983

INTRODUCED BY SALVATORE AND MAIALE, JANUARY 26, 1983

REFERRED TO COMMITTEE ON FINANCE, JANUARY 26, 1983

AN ACT

1 Providing a limited exemption from taxation of residential real
2 property of certain retired persons and for reimbursement by
3 the Commonwealth through the Department of Revenue for loss
4 of revenues occasioned by such exemption.

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

7 Section 1. Exemption from taxation.

8 All real property owned, occupied and used as a residence by
9 a retired person 65 years of age or older, or by the spouse,
10 shall be exempt from all municipal and school tax, subject to
11 the restrictions set forth in section 2.

12 Section 2. Restrictions.

13 The exemption set forth in section 1 shall be subject to the
14 following restrictions:

15 (1) The exemption shall apply only to the first \$10,000
16 of the assessed value of the real property.

17 (2) The exemption shall apply only to real property
18 which has been owned, occupied and used as a residence for a

1 continuous period of five years immediately prior to the
2 fiscal year for which the exemption is being sought.

3 (3) The exemption shall apply only to any owner whose
4 aggregate annual household income is \$10,000 or less.

5 Household income means all income received by the owner and
6 all other persons while residing in the homestead during a
7 calendar year in which real property taxes become due, but
8 shall not include the income of residents who are not related
9 to the homeowner and who pay fixed rents for living in the
10 household.

11 Section 3. Commonwealth reimbursement.

12 The Department of Revenue shall reimburse local taxing
13 authorities for revenue losses occasioned by the exemption
14 provided in section 1 from funds appropriated for such purpose
15 by the General Assembly or from moneys in the General Fund which
16 are available and may lawfully be used for such purpose. The
17 Department of Revenue may adopt or establish regulations,
18 procedures and forms to carry out the provisions of this act.

19 Section 4. Applicability.

20 This act shall apply prospectively to affect taxes which
21 become due in the fiscal year which begins not less than six
22 months after the effective date of this act.

23 Section 5. Effective date.

24 This act shall take effect immediately.