

THE GENERAL ASSEMBLY OF PENNSYLVANIA

HOUSE BILL

No. 267

Session of
1983

INTRODUCED BY MILLER, STAIRS, WAMBACH AND EVANS, FEBRUARY 16,
1983

REFERRED TO COMMITTEE ON LOCAL GOVERNMENT, FEBRUARY 16, 1983

AN ACT

1 Amending the act of May 22, 1933 (P.L.853, No.155), entitled "An
2 act relating to taxation; designating the subjects, property
3 and persons subject to and exempt from taxation for all local
4 purposes; providing for and regulating the assessment and
5 valuation of persons, property and subjects of taxation for
6 county purposes, and for the use of those municipal and
7 quasi-municipal corporations which levy their taxes on county
8 assessments and valuations; amending, revising and
9 consolidating the law relating thereto; and repealing
10 existing laws," restricting reassessments on property of
11 certain senior citizens.

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

14 Section 1. The act of May 22, 1933 (P.L.853, No.155), known
15 as The General County Assessment Law, is amended by adding a
16 section to read:

17 Section 423. Reassessment of Real Property of Senior
18 Citizens.--(a) The assessment of real property owned by a
19 person sixty-five years of age or older, by a husband and wife
20 where the principal wage earner is sixty-five years of age or
21 older, or by a widow fifty-five years of age or older which
22 person's income is ten thousand dollars (\$10,000) per year or

less, shall not be increased so long as the real property is used by the owner or owners as the residence of such owner.

(b) In order to qualify for the provisions of subsection (a), the owner or owners must file an affidavit with the board for the assessment and revision of taxes on a form prepared and supplied by each county, stating under oath that:

(1) such person is the owner of record;

(2) the property is used as his or her residence;

(3) the address of the property, the municipality in which it is located, its lot and block, and its present assessed valuation;

(4) such person is sixty-five years of age or older, or if the property is owned by a husband and wife, that the principal wage earner is sixty-five years of age or older, or if a widow, that she is fifty-five years of age or older;

(5) the income of the owner or owners is ten thousand dollars (\$10,000) per year or less; and

(6) the property in question is not rental property nor used in whole or in part for commercial purposes.

(c) This section shall not apply to property used for rental or commercial purposes.

(d) The assessment of any property subject to this section shall not be increased so long as the owner and the subject property continue to qualify under the provisions of this section; however, it shall be the owner's obligation to renew the affidavit required in subsection (b) by notifying the board in writing each year that the property continues to qualify; failure to file the yearly renewal shall terminate the assessment freeze.

(e) Income for purposes of this section shall mean all

income from whatever source derived, including but not limited to salaries, wages, bonuses, commissions, income from self-employment, alimony, support money, cash public assistance and relief, the gross amount of any pensions or annuities including railroad retirement benefits, all benefits received under the Federal Social Security Act (except Medicare benefits), all benefits received under State unemployment insurance laws and veterans' disability payments, all interest received from the Federal or any state government, or any instrumentality or political subdivision thereof, realized capital gains, rentals, workmen's compensation and the gross amount of loss of time insurance benefits, life insurance benefits and proceeds (except the first five thousand dollars (\$5,000) of the total of death benefit payments), and gifts of cash or property (other than transfers by gift between members of a household) in excess of a total value of three hundred dollars (\$300), but shall not include surplus food or other relief in kind supplied by a governmental agency or property tax assistance.

(f) When the property subject to this section is sold or passes by inheritance, the property shall be reassessed within six months in accordance with the standards and procedures applicable to other property in the municipality.

Section 2. This act shall take effect immediately.