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THE GENERAL ASSEMBLY OF PENNSYLVANIA

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HOUSE BILL

No. 267

Session of  
1983

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

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REFERRED TO COMMITTEE ON LOCAL GOVERNMENT, FEBRUARY 16, 1983

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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

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

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

7 (1) such person is the owner of record;

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

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

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

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

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

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

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

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

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

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

23 Section 2. This act shall take effect immediately.