

## THE GENERAL ASSEMBLY OF PENNSYLVANIA

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# HOUSE BILL

## No. 1969

Session of  
1985

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INTRODUCED BY MARKOSEK, MAYERNIK, ROBBINS, PRESSMANN, LEVDANSKY,  
COWELL, DeLUCA, BOWLEY, BELFANTI AND LIVENGOD,  
DECEMBER 10, 1985

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AS AMENDED ON THIRD CONSIDERATION, HOUSE OF REPRESENTATIVES,  
APRIL 9, 1986

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## 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 real property tax exemption to the unmarried  
10 surviving spouse of a deceased qualifying veteran.

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

13 Section 1. ~~Section 2~~ THE TITLE of the 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 is amended to read:

2 AN ACT

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3 AMENDING THE ACT OF JUNE 21, 1963 (P.L.174, NO.104), ENTITLED,

4 AS AMENDED, "AN ACT GRANTING AND REGULATING EXEMPTION FROM

5 PAYMENT OF REAL ESTATE TAXES BY WAR VETERANS IN NEED THEREOF

6 WHO ARE BLIND, PARAPLEGIC, HAVE SUFFERED THE LOSS OF TWO OR

7 MORE LIMBS AS A RESULT OF MILITARY SERVICE OR HAVE A ONE

8 HUNDRED PER CENT PERMANENT DISABILITY OR BY A QUALIFYING

9 VETERAN'S SURVIVING SPOUSE WHO IS IN NEED THEREOF; IMPOSING

10 DUTIES ON THE STATE VETERANS' COMMISSION; AND PROHIBITING THE

11 SALE OF CERTAIN REAL ESTATE FOR TAXES AFTER GRANT OF AN

12 EXEMPTION.

13 SECTION 2. SECTION 2 OF THE ACT, AMENDED MARCH 17, 1978

14 (P.L.21, NO.11), IS AMENDED TO READ:

15 Section 2. (a) Any citizen or resident of this Commonwealth

16 shall be exempt from the payment of all real estate taxes levied

17 upon any building, including the land upon which it stands,

18 occupied by him or her as his or her principal dwelling, if (i)

19 he or she has been honorably discharged or released under

20 honorable circumstances from the armed forces of the United

21 States for service in any war or armed conflict in which this

22 Nation was engaged, (ii) as a result of such military service he

23 or she is blind or paraplegic or has sustained the loss of two

24 or more limbs, or has a service-connected disability declared by

25 the United States Veterans' Administration or its successors to

26 be a total or one hundred per cent permanent disability, (iii)

27 such dwelling is owned by [him] the veteran solely or as an

28 estate by the entirety, and (iv) the need for the exemption from

29 the payment of real estate taxes has been determined by the

30 State Veterans' Commission.

1 (b) When the conditions specified by clauses (i), (ii) and  
2 (iii) of subsection (a) OR BY SUBSECTION (C) of this section <—  
3 shall be determined to exist by the board for the assessment and  
4 revision of taxes, or by a similar board for the assessment of  
5 taxes, and upon the receipt by such board of a certification of  
6 need for the tax exemption from the State Veterans' Commission,  
7 the board shall grant the tax exemption prescribed by subsection  
8 (a) of this section. Notification of the granting of the tax  
9 exemption by such board shall be forwarded to the person who has  
10 received the exemption from the payment of real estate taxes and  
11 to the tax levying bodies and tax collectors of all political  
12 subdivisions imposing taxes upon the dwelling of the person  
13 granted the exemption from payment of real estate taxes.

14 (c) The exemption privilege provided under this section  
15 shall be extended to the unmarried surviving spouse of a  
16 qualifying veteran upon the death of the veteran if the State  
17 Veterans' Commission determines (i) that, before the veteran's  
18 death, the veteran was eligible for an exemption under the  
19 conditions set forth in subsection (a), and (ii) that the  
20 surviving spouse of the veteran is in need of the exemption. The <—  
21 commission shall notify the local board of assessment and the  
22 qualifying surviving spouse that the exemption has been  
23 extended. THIS EXEMPTION SHALL TERMINATE UPON THE REMARRIAGE OF <—  
24 THE SURVIVING SPOUSE.

25 Section 2 3. This act shall be retroactive to January 1, <—  
26 1986, if enacted after that date.

27 Section 3 4. This act shall take effect January 1, 1986, or <—  
28 immediately, whichever is later.