

THE GENERAL ASSEMBLY OF PENNSYLVANIA

HOUSE BILL

No. 2185

Session of
1989

INTRODUCED BY FOSTER, HAYES, CESSAR, HERSHEY AND DORR,
DECEMBER 12, 1989

REFERRED TO COMMITTEE ON STATE GOVERNMENT, DECEMBER 12, 1989

A JOINT RESOLUTION

1 Proposing an amendment to the Constitution of the Commonwealth
2 of Pennsylvania, further providing for the establishment of
3 standards for exempting from taxation a portion of the market
4 value of real property.

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

7 Section 1. The following amendment to the Constitution of
8 Pennsylvania is proposed in accordance with Article XI:

9 That section 2(b) of Article VIII be amended by adding a
10 clause to read:

11 § 2. Exemptions and special provisions.

12 * * *

13 (b) The General Assembly may, by law:

14 * * *

15 (vi) Establish standards by which local taxing authorities
16 may exempt from taxation a portion of the market value of all
17 improved real property. Although applicable to all property
18 uses, this exemption shall be fixed at such an amount that the

1 aggregate reduction in the market values of residential property
2 in the jurisdiction does not exceed 35% of the total market
3 value of residential property in the jurisdiction.

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