

THE GENERAL ASSEMBLY OF PENNSYLVANIA

HOUSE BILL
No. 2058 Session of
1993

INTRODUCED BY DRUCE, WAUGH, MILLER, SCHULER, LAUB, M. N. WRIGHT,
TIGUE, STABACK, ULIANA, GERLACH, TRELLO, FICHTER, BUNT,
PLATTS, RAYMOND, TOMLINSON AND MELIO, OCTOBER 4, 1993

REFERRED TO COMMITTEE ON LOCAL GOVERNMENT, OCTOBER 4, 1993

AN ACT

1 Amending the act of December 13, 1988 (P.L.1190, No.146),
2 entitled "An act establishing standards and qualifications by
3 which local tax authorities in counties of the first and
4 second class may make special real property tax relief
5 provisions," further providing for property tax relief.

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

8 Section 1. The title and sections 1, 2 and 4 of the act of
9 December 13, 1988 (P.L.1190, No.146), known as the First and
10 Second Class County Property Tax Relief Act, are amended to
11 read:

12 AN ACT

13 Establishing standards and qualifications by which local tax
14 authorities in certain counties [of the first and second
15 class] may make special real property tax relief provisions.

16 Section 1. Short title.

17 This act shall be known and may be cited as the [First and
18 Second Class County] Property Tax Relief Act.

19 Section 2. Declaration of policy and legislative intent.

1 In recognition of the severe economic circumstances of
2 certain longtime owner-occupants of residences who are faced
3 with rising living costs and constantly increasing tax burdens
4 in areas where real property values have risen markedly as a
5 consequence of the renovation of other deteriorating residences
6 or the construction of new residences, the General Assembly,
7 pursuant to section 2(b)(v) of Article VIII of the Constitution
8 of Pennsylvania, considers it to be a matter of sound public
9 policy for counties of the first [and second class] class,
10 second class, second class A and third class to adopt uniform
11 special real property tax relief provisions in order to allow
12 longtime owner-occupants of residences to remain in peaceful
13 possession of their homes.

14 Section 4. Deferral or exemption authority.

15 (a) Adoption of uniform provisions.--The governing body of a
16 county of the first [and second class] class, second class,
17 second class A or third class shall have the power to provide,
18 by ordinance or resolution, for uniform special real property
19 tax provisions granting longtime owner-occupants a deferral or
20 exemption or combination thereof, in the payment of that portion
21 of an increase of real property taxes which is due to an
22 increase in the market value of the real property as a
23 consequence of the refurbishing or renovating of other
24 residences or the construction of new residences in long-
25 established residential areas or areas of deteriorated, vacant
26 or abandoned homes and properties.

27 (b) Designation of areas.--The governing body of a county of
28 the first [and second class] class, second class, second class A
29 or third class is authorized to enact ordinances or resolutions
30 which provide for the designation of areas eligible for the

1 special real property tax provisions pursuant to this act.
2 Before enacting an ordinance or resolution which proposes
3 designating such an area, the governing body shall conduct a
4 public hearing on the proposed ordinance or resolution.

5 (c) Second class county school districts and
6 municipalities.--School districts and municipalities within
7 second class counties shall have authority to determine their
8 participation in this program within their taxing jurisdiction.

9 Section 2. This act shall take effect in 60 days.