

THE GENERAL ASSEMBLY OF PENNSYLVANIA

SENATE BILL

No. 80

Session of  
2007

INTRODUCED BY TOMLINSON, RHOADES, STOUT, WONDERLING, BOSCOLA,  
COSTA, FONTANA, ERICKSON, RAFFERTY, TARTAGLIONE, ARMSTRONG,  
D. WHITE, GREENLEAF, ORIE, O'PAKE, GORDNER, BROWNE, REGOLA,  
MUSTO, STACK AND LOGAN, FEBRUARY 13, 2007

REFERRED TO FINANCE, FEBRUARY 13, 2007

AN ACT

1 Providing for a freeze on real estate taxes for senior citizens.

2 The General Assembly of the Commonwealth of Pennsylvania  
3 hereby enacts as follows:

4 Section 1. Short title.

5 This act shall be known and may be cited as the Senior  
6 Citizens Property Tax Freeze Act.

7 Section 2. Definitions.

8 The following words and phrases when used in this act shall  
9 have the meanings given to them in this section unless the  
10 context clearly indicates otherwise:

11 "Base payment." The amount of property tax paid by the  
12 claimant either in the tax year beginning January 1, 2005, or in  
13 the first tax year during which the claimant first becomes  
14 eligible, whichever occurs later, on the principal residence in  
15 which the claimant has maintained continuous occupancy and  
16 ownership since either January 1, 2005, or the date upon which

1 the claimant first became eligible. In the event the claimant  
2 purchases a residence after January 1, 2005, or after the date  
3 upon which the claimant first becomes eligible, the base payment  
4 means property taxes paid during the tax year in which the  
5 purchase was made.

6 "Increases in property taxes." The additional payments due  
7 above the base amount, resulting from millage increases,  
8 modifications in the assessment ratio or assessment increase.

### 9 Section 3. Eligibility.

10 To be eligible for a tax freeze under this act, a claimant  
11 shall be 65 years of age or older.

### 12 Section 4. Tax freeze.

13 Notwithstanding the provisions of any other law, any person  
14 who meets the eligibility requirements contained in this act  
15 shall be entitled to a real estate tax freeze and shall not be  
16 required to pay any increases in property taxes in excess of the  
17 claimant's base payment.

### 18 Section 5. Application procedure.

19 Any person eligible for a tax freeze under section 3 may  
20 apply for the freeze by filing with the taxing authorities the  
21 following documents:

22 (1) A statement of request for a tax freeze.

23 (2) A certification that the claimant or the claimant  
24 and the claimant's spouse jointly are the owners in fee  
25 simple of the residence upon which the property taxes are  
26 imposed.

27 (3) Evidence that the claimant is 65 years of age or  
28 older.

29 (4) Receipts showing prompt payment of the current  
30 year's property tax liability.

1 Section 6. Termination of tax freeze.

2 (a) General rule.--Subject to the limitation under  
3 subsection (b), the tax rate on and the assessment of any real  
4 estate taxes shall become current on the sale or transfer of  
5 that real property, including any transfer under a recorded real  
6 property sales contract.

7 (b) Limitation.--A tax freeze under this act shall remain in  
8 effect upon the transfer of the affected real property to a  
9 surviving spouse if at the time of the death of the claimant,  
10 the surviving spouse is at least 62 years of age or will be 62  
11 years of age within six months of the date of death of the  
12 claimant.

13 Section 7. Commonwealth reimbursement.

14 The Department of Revenue shall, upon submission by local  
15 taxing authorities of documentation as the department may  
16 require, annually pay to local taxing authorities the amount of  
17 each claimant's increase in property taxes in excess of the  
18 claimant's base payment.

19 Section 8. Applicability.

20 This act shall apply retroactively to tax years beginning  
21 January 1, 2006, and thereafter.

22 Section 9. Effective date.

23 This act shall take effect immediately.