THE GENERAL ASSEMBLY OF PENNSYLVANIA

SENATE BILL

No. 1537 Session of 2012

INTRODUCED BY WOZNIAK, FONTANA, SOLOBAY, BOSCOLA, WAUGH AND TARTAGLIONE, MAY 31, 2012

REFERRED TO FINANCE, MAY 31, 2012

AN ACT

- 1 Amending Title 53 (Municipalities Generally) of the Pennsylvania
- 2 Consolidated Statutes, in consolidated county assessment,
- further providing for exemptions from taxation.
- 4 The General Assembly of the Commonwealth of Pennsylvania
- 5 hereby enacts as follows:
- 6 Section 1. Section 8802 of Title 53 of the Pennsylvania
- 7 Consolidated Statutes is amended by adding a definition to read:
- 8 § 8802. Definitions.
- 9 The following words and phrases when used in this chapter
- 10 shall have the meanings given to them in this section unless the
- 11 context clearly indicates otherwise:
- 12 * * *
- 13 "Homestead." As defined in section 8401 (relating to
- 14 <u>definitions</u>).
- 15 * * *
- 16 Section 2. Section 8812 of Title 53 is amended by adding a
- 17 subsection to read:
- 18 § 8812. Exemptions from taxation.

- 1 * * *
- 2 (a.1) School real estate taxes. -- A homestead of an
- 3 <u>individual who has owned such dwelling for over 20 years and who</u>
- 4 <u>is 90 years of age or older shall be exempt from all school real</u>
- 5 <u>estate taxes.</u>
- 6 * * *
- 7 Section 3. This act shall take effect in 60 days.