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THE GENERAL ASSEMBLY OF PENNSYLVANIA

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**HOUSE BILL**  
**No. 1830** Session of  
1975

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INTRODUCED BY BEREN AND MEBUS, OCTOBER 14, 1975

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REFERRED TO COMMITTEE ON FINANCE, OCTOBER 15, 1975

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AN ACT

1 Amending the act of May 21, 1943 (P.L.571, No.254), entitled, as  
2 amended, "An act relating to assessment for taxation in  
3 counties of the fourth, fifth, sixth, seventh and eighth  
4 classes; designating the subjects, property and persons  
5 subject to and exempt from taxation for county, borough,  
6 town, township, school, except in cities and county  
7 institution district purposes; and providing for and  
8 regulating the assessment and valuation thereof for such  
9 purposes; creating in each such county a board for the  
10 assessment and revision of taxes; defining the powers and  
11 duties of such boards; providing for the acceptance of this  
12 act by cities; regulating the office of ward, borough, town  
13 and township assessors; abolishing the office of assistant  
14 triennial assessor in townships of the first class; providing  
15 for the appointment of a chief assessor, assistant assessors  
16 and other employes; providing for their compensation payable  
17 by such counties; prescribing certain duties of and certain  
18 fees to be collected by the recorder of deeds and municipal  
19 officers who issue building permits; imposing duties on  
20 taxables making improvements on land and grantees of land;  
21 prescribing penalties; and eliminating the triennial  
22 assessment," providing a limited exemption from taxation of  
23 residential real property of persons sixty-five years of age  
24 or older and for reimbursement by the Commonwealth through  
25 the Department of Revenue for loss of revenues occasioned by  
26 such exemptions.

27 The General Assembly of the Commonwealth of Pennsylvania  
28 hereby enacts as follows:

29 Section 1. Subsection (a) of section 202, act of May 21,  
30 1943 (P.L.571, No.254), known as "The Fourth to Eighth Class

County Assessment Law," is amended by adding a clause and the section is amended by adding a subsection to read:

Section 202. Exemptions from Taxation.--(a) The following property shall be exempt from all county, borough, town, township, road, poor, county institution district and school (except in cities) tax, to wit:

\* \* \*

(14) All real property owned, occupied and used as a residence by a person sixty-five (65) years of age or older or the spouse of a person sixty-five (65) years of age or older: Provided, That such exemption shall apply only to the extent of the increase in the assessed valuation of such real property after the owner or spouse has reached age sixty-five (65): And provided, That the exemption shall apply only to increases in assessments but shall not apply to original assessments of new construction.

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(e) The Department of Revenue shall reimburse local taxing authorities for revenue losses occasioned by the exemption provided in clause (14) of subsection (a) of this section from funds appropriated for such purpose by the General Assembly. The Department of Revenue may adopt or establish regulations, procedures and forms to carry out the provisions of this subsection.

Section 2. This act shall take effect immediately but shall apply as to particular taxing authorities only to taxes levied and assessed for fiscal years beginning not less than six months from the effective date of this act.