

THE GENERAL ASSEMBLY OF PENNSYLVANIA

HOUSE BILL

No. 1747

Session of
1975

INTRODUCED BY MESSRS. DiCARLO, BENNETT, YAHNER, COLE, SHUMAN,
R. W. WILT, TURNER, ENGLEHART, DeMEDIO, BRUNNER, MANMILLER,
CIMINI, E. H. SMITH, HOPKINS, NOYE, ANDERSON, HALVERSON,
SCHEAFFER, HILL, BRANDT, KUSSE, KISTLER, GRIECO,
A. C. FOSTER JR., SPENCER, HEPFORD, LETTERMAN, GLEASON,
WHELAN, DORR, DeVERTER, L. E. SMITH AND DREIBELBIS,
SEPTEMBER 24, 1975

AS AMENDED ON THIRD CONSIDERATION, HOUSE OF REPRESENTATIVES,
SEPTEMBER 27, 1976

AN ACT

1 Amending the act of May 22, 1933 (P.L.853, No.155), entitled "An
2 act relating to taxation; designating the subjects, property
3 and persons subject to and exempt from taxation for all local
4 purposes; providing for and regulating the assessment and
5 valuation of persons, property and subjects of taxation for
6 county purposes, and for the use of those municipal and
7 quasi-municipal corporations which levy their taxes on county
8 assessments and valuations; amending, revising and
9 consolidating the law relating thereto; and repealing
10 existing laws," further regulating the valuation or
11 assessment of real estate subject to sewer connection ban
12 orders, AND RESTRICTING REASSESSMENTS ON PROPERTY OF CERTAIN <—
13 SENIOR CITIZENS.

14 The General Assembly of the Commonwealth of Pennsylvania
15 hereby enacts as follows:

16 Section 1. The act of May 22, 1933 (P.L.853, No.155), known
17 as "The General County Assessment Law," is amended by adding a <—
18 ~~section~~ SECTIONS to read: <—

19 Section 206. Temporary Assessment Change for Real Estate
20 Subject to a Sewer Connection Ban Order.--When a department or

1 agency of the Commonwealth or a municipality has ordered a sewer
2 connection ban because of a lack of adequate sewage treatment
3 facilities, the real estate affected by the order shall be
4 reassessed for the duration of the order or for two years,
5 whichever is the shorter period of time. The reassessment shall
6 be based on the value of the best use of the land during the
7 period of the reassessment.

8 SECTION 423. REASSESSMENT OF REAL PROPERTY OF SENIOR <—
9 CITIZENS.--(A) THE ASSESSMENT OF REAL PROPERTY OWNED BY A
10 PERSON SIXTY-FIVE YEARS OF AGE OR OLDER, BY A HUSBAND AND WIFE
11 WHERE THE PRINCIPAL WAGE EARNER IS SIXTY-FIVE YEARS OF AGE OR
12 OLDER, OR BY A WIDOW FIFTY-FIVE YEARS OF AGE OR OLDER WHICH
13 PERSON'S INCOME IS TEN THOUSAND DOLLARS (\$10,000.00) PER YEAR OR
14 LESS, SHALL NOT BE INCREASED SO LONG AS THE REAL PROPERTY IS
15 USED BY THE OWNER OR OWNERS AS THE RESIDENCE OF SUCH OWNER.

16 (B) IN ORDER TO QUALIFY FOR THE PROVISIONS OF SUBSECTION
17 (A), THE OWNER OR OWNERS MUST FILE AN AFFIDAVIT WITH THE BOARD
18 FOR THE ASSESSMENT AND REVISION OF TAXES ON A FORM PREPARED AND
19 SUPPLIED BY EACH COUNTY, STATING UNDER OATH THAT:

20 (1) SUCH PERSON IS THE OWNER OF RECORD;
21 (2) THE PROPERTY IS USED AS HIS OR HER RESIDENCE;
22 (3) THE ADDRESS OF THE PROPERTY, THE MUNICIPALITY IN WHICH
23 IT IS LOCATED, ITS LOT AND BLOCK, AND ITS PRESENT ASSESSED
24 VALUATION;

25 (4) SUCH PERSON IS SIXTY-FIVE YEARS OF AGE OR OLDER, OR IF
26 THE PROPERTY IS OWNED BY A HUSBAND AND WIFE, THAT THE PRINCIPAL
27 WAGE EARNER IS SIXTY-FIVE YEARS OF AGE OR OLDER, OR IF A WIDOW,
28 THAT SHE IS FIFTY-FIVE YEARS OF AGE OR OLDER;

29 (5) THAT THE INCOME OF THE OWNER OR OWNERS IS TEN THOUSAND
30 DOLLARS (\$10,000.00) PER YEAR OR LESS; AND

1 (6) THE PROPERTY IN QUESTION IS NOT RENTAL PROPERTY NOR USED
2 IN WHOLE OR IN PART FOR COMMERCIAL PURPOSES.

3 (C) THIS SECTION SHALL NOT APPLY TO PROPERTY USED FOR RENTAL
4 OR COMMERCIAL PURPOSES.

5 (D) THE ASSESSMENT OF ANY PROPERTY SUBJECT TO THIS SECTION
6 SHALL NOT BE INCREASED SO LONG AS THE OWNER AND THE SUBJECT
7 PROPERTY CONTINUE TO QUALIFY UNDER THE PROVISIONS OF THIS
8 SECTION; HOWEVER, IT SHALL BE THE OWNER'S OBLIGATION TO RENEW
9 THE AFFIDAVIT REQUIRED IN SUBSECTION (B) BY NOTIFYING THE BOARD
10 IN WRITING EACH YEAR THAT THE PROPERTY CONTINUES TO QUALIFY;
11 FAILURE TO FILE THE YEARLY RENEWAL SHALL TERMINATE THE
12 ASSESSMENT FREEZE.

13 (E) INCOME FOR PURPOSES OF THIS SECTION SHALL MEAN ALL
14 INCOME FROM WHATEVER SOURCE DERIVED, INCLUDING BUT NOT LIMITED
15 TO SALARIES, WAGES, BONUSES, COMMISSIONS, INCOME FROM SELF-
16 EMPLOYMENT, ALIMONY, SUPPORT MONEY, CASH PUBLIC ASSISTANCE AND
17 RELIEF, THE GROSS AMOUNT OF ANY PENSIONS OR ANNUITIES INCLUDING
18 RAILROAD RETIREMENT BENEFITS, ALL BENEFITS RECEIVED UNDER THE
19 FEDERAL SOCIAL SECURITY ACT (EXCEPT MEDICARE BENEFITS), ALL
20 BENEFITS RECEIVED UNDER STATE UNEMPLOYMENT INSURANCE LAWS AND
21 VETERANS' DISABILITY PAYMENTS, ALL INTEREST RECEIVED FROM THE
22 FEDERAL OR ANY STATE GOVERNMENT, OR ANY INSTRUMENTALITY OR
23 POLITICAL SUBDIVISION THEREOF, REALIZED CAPITAL GAINS, RENTALS,
24 WORKMEN'S COMPENSATION AND THE GROSS AMOUNT OF LOSS OF TIME
25 INSURANCE BENEFITS, LIFE INSURANCE BENEFITS AND PROCEEDS (EXCEPT
26 THE FIRST FIVE THOUSAND DOLLARS (\$5,000.00) OF THE TOTAL OF
27 DEATH BENEFIT PAYMENTS), AND GIFTS OF CASH OR PROPERTY (OTHER
28 THAN TRANSFERS BY GIFT BETWEEN MEMBERS OF A HOUSEHOLD) IN EXCESS
29 OF A TOTAL VALUE OF THREE HUNDRED DOLLARS (\$300.00), BUT SHALL
30 NOT INCLUDE SURPLUS FOOD OR OTHER RELIEF IN KIND SUPPLIED BY A

1 GOVERNMENTAL AGENCY OR PROPERTY TAX ASSISTANCE.

2 (F) WHEN THE PROPERTY SUBJECT TO THIS SECTION IS SOLD OR
3 PASSES BY INHERITANCE, THE PROPERTY SHALL BE REASSESSED WITHIN
4 SIX MONTHS IN ACCORDANCE WITH THE STANDARDS AND PROCEDURES
5 APPLICABLE TO OTHER PROPERTY IN THE MUNICIPALITY.

6 Section ~~2-~~ 3. This act shall apply to sewer connection bans <—
7 in effect on and after the effective date of this act. The two
8 year period of reassessment shall begin on the effective date of
9 this act for sewer connection bans imposed on or before the
10 effective date of this act.

11 Section ~~3-~~ 4. This act shall take effect immediately AND <—
12 SHALL APPLY RETROACTIVELY TO JULY 1, 1976.