

THE GENERAL ASSEMBLY OF PENNSYLVANIA

HOUSE BILL
No. 1560 Session of
1981

INTRODUCED BY BROWN, SEVENTY, GRAY, MORRIS, MAIALE, KUKOVICH,
PETRARCA, PUCCIARELLI, BLAUM, LETTERMAN, PRATT, MILLER,
WOGAN, ZWIKL, JOHNSON, COHEN, GANNON, PERZEL, SWAIM,
McINTYRE, WOZNIAK AND WAMBACH, JUNE 15, 1981

REFERRED TO COMMITTEE ON LOCAL GOVERNMENT, JUNE 15, 1981

AN ACT

1 Authorizing political subdivisions to limit the real property
2 tax of certain senior citizens.

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

5 Section 1. Each political subdivision may limit the tax
6 levied on the real property of a person age 62 or over subject
7 to the following limitations:

8 (1) The tax rate shall be fixed at the rate in effect
9 for the year in which the person reaches age 62. If taxes are
10 subsequently reduced below that limit, the limit shall be
11 reduced to the same rate. If taxes are increased and the
12 limit is removed, the tax increase for persons affected shall
13 not be increased more than 5% in any one year until the rate
14 of tax for other property is reached.

15 (2) The income of the owner from all sources is less
16 than \$9,000 per year or, if the owner is married, the
17 combined income from all sources from both is less than

1 \$13,000 per year.

2 (3) The person entitled to the benefit of the tax limit,
3 or such person and his or her spouse, own the real property.

4 (4) The real property or the part subject to the tax
5 limitation is used as a single family residence and such
6 structures and land as are appurtenant thereto and used in
7 conjunction therewith.

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