

THE GENERAL ASSEMBLY OF PENNSYLVANIA

HOUSE BILL

No. 3057 Session of  
1992

INTRODUCED BY ULIANA, ARMSTRONG, DENT, TIGUE, GERLACH, HALUSKA,  
SERAFINI, FARMER, TRELLO, CESSAR, E. Z. TAYLOR, CIVERA,  
LAUGHLIN, TOMLINSON AND FLICK, NOVEMBER 18, 1992

REFERRED TO COMMITTEE ON LOCAL GOVERNMENT, NOVEMBER 18, 1992

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 employees; 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," further providing for exemptions from taxation;  
23 and making repeals.

24 The General Assembly of the Commonwealth of Pennsylvania  
25 hereby enacts as follows:

26 Section 1. Section 202(d) of the act of May 21, 1943  
27 (P.L.571, No.254), known as The Fourth to Eighth Class County  
28 Assessment Law, amended November 26, 1982 (P.L.756, No.211), is

1 amended to read:

2 Section 202. Exemptions from Taxation.--\* \* \*

3 (d) Each county, city, borough, incorporated town, township  
4 and school district shall, by ordinance or resolution, exempt  
5 any person whose total income from all sources is less than  
6 eight thousand dollars (\$8,000) per annum from its per capita or  
7 similar head tax or any portion thereof. Each county, city,  
8 borough, incorporated town, township and school district may, by  
9 ordinance or resolution, exempt any person whose total income  
10 from all sources is eight thousand dollars (\$8,000) or more per  
11 annum from its per capita or similar head tax or any portion  
12 thereof. Each county, city, borough, incorporated town, township  
13 and school district may, by ordinance or resolution, exempt any  
14 person whose total income from all sources is less than five  
15 thousand dollars (\$5,000)[,] per annum from its [per capita or  
16 similar head tax,] occupation tax and occupational privilege  
17 tax, or any portion thereof. Each taxing authority may adopt  
18 regulations for the processing of claims for the exemption.

19 Section 2. All acts and parts of acts are repealed insofar  
20 as they are inconsistent with this act.

21 Section 3. The amendment of section 202(d) of the act shall  
22 apply to the tax year beginning after the effective date of this  
23 act and to tax years thereafter.

24 Section 4. This act shall take effect in 60 days.