
THE GENERAL ASSEMBLY OF PENNSYLVANIA

HOUSE BILL

No. 2205 Session of
1993

INTRODUCED BY HALUSKA, REBER, ARMSTRONG, BATTISTO, BELFANTI,
BUNT, CAPPABIANCA, CARONE, CESSAR, CIVERA, CURRY, DALEY,
DEMPSEY, DRUCE, EGOLF, FAIRCHILD, FAJT, FARGO, FARMER,
FICHTER, GERLACH, GORDNER, HANNA, HENNESSEY, HERMAN, HERSHEY,
HUTCHINSON, KREBS, KUKOVICH, LaGROTTA, LAUB, LAUGHLIN, LEH,
LEVANSKY, MAITLAND, MARSICO, MASLAND, McCALL, MIHALICH,
MILLER, MUNDY, NAILOR, NYCE, PETRONE, PITTS, PLATTS, RAYMOND,
ROHRER, SANTONI, SATHER, SAYLOR, SCHULER, SEMMEL, B. SMITH,
D. W. SNYDER, STEIL, STERN, STRITTMATTER, SURRA, TANGRETTI,
E. Z. TAYLOR, TIGUE, TRUE, TULLI, VANCE, FREEMAN, VAN HORNE,
WOZNIAK, M. N. WRIGHT, YANDRISSEVITS AND STEELMAN,
NOVEMBER 24, 1993

REFERRED TO COMMITTEE ON FINANCE, NOVEMBER 24, 1993

AN ACT

1 Providing a universal exemption for all real property.

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

4 Section 1. Exemption.

5 (a) General rule.--The first \$20,000 of the assessed value
6 of any real property where assessments are based on 100% of
7 market value or 50% of the assessed value of the property,
8 whichever is less, and the first \$20,000 reduced to an amount
9 equivalent to the assessment ratio where assessments are based
10 on a percentage less the 100% of market value or 50% of the
11 assessed value of that property, whichever is less, shall be
12 exempt from any taxes imposed on real property by any county,

1 municipality or school district.

2 (b) Lost revenue.--Revenues which are not collected as a
3 result of subsection (a) may be collected by utilizing the
4 amended taxing powers under the act of December 31, 1965
5 (P.L.1257, No.511), known as The Local Tax Enabling Act.

6 Section 2. Applicability.

7 This act shall apply to all taxes on real property due on or
8 after January 1, 1995.

9 Section 3. Effective date.

10 This act shall take effect January 1, 1995.