

THE GENERAL ASSEMBLY OF PENNSYLVANIA

HOUSE BILL

No. 2495 Session of
1994

INTRODUCED BY GAMBLE, LAUGHLIN, ROBINSON, MAYERNIK, CESSAR,
GIGLIOTTI, ITKIN, MARKOSEK, FAJT, VAN HORNE, LEVDANSKY,
KAISER AND COWELL, JANUARY 31, 1994

REFERRED TO COMMITTEE ON APPROPRIATIONS, JANUARY 31, 1994

AN ACT

1 Amending the act of December 13, 1988 (P.L.1190, No.146),
2 entitled "An act establishing standards and qualifications by
3 which local tax authorities in counties of the first and
4 second class may make special real property tax relief
5 provisions," further providing for deferral or exemption
6 authority and for conditions of deferral or exemption; and
7 providing for applications for relief.

8 The General Assembly of the Commonwealth of Pennsylvania
9 hereby enacts as follows:

10 Section 1. Sections 4 and 5(c) of the act of December 13,
11 1988 (P.L.1190, No.146), known as the First and Second Class
12 County Property Tax Relief Act, are amended to read:

13 Section 4. Deferral or exemption authority.

14 (a) Adoption of uniform provisions.--The governing body of a
15 county of the first and second class shall have the power to
16 provide, by ordinance or resolution, for uniform special real
17 property tax provisions granting longtime owner-occupants a
18 deferral or exemption or combination thereof, in the payment of
19 that portion of an increase of real property taxes which is due
20 to an increase in the market value of the real property as a

1 consequence of the refurbishing or renovating of other
2 residences or the construction of new residences in long-
3 established residential areas or areas of deteriorated, vacant
4 or abandoned homes and properties.

5 (b) Designation of areas.--The governing body of a county of
6 the first and second class is authorized to enact ordinances or
7 resolutions which provide for the designation of areas eligible
8 for the special real property tax provisions pursuant to this
9 act. Before enacting an ordinance or resolution which proposes
10 designating such an area, the governing body shall conduct a
11 public hearing on the proposed ordinance or resolution.

12 (c) Second class county school districts and
13 municipalities.--School districts and municipalities within
14 second class counties shall not have the authority to determine
15 their participation in this program within their taxing
16 jurisdiction. Ordinances or resolutions adopted under
17 subsections (a) and (b) shall be applicable to school districts
18 and municipalities within second class counties.

19 Section 5. Conditions of deferral or exemption.

20 * * *

21 [(c) Financial need or age.--

22 (1) Neither financial need nor age of the longtime
23 owner-occupant shall be a determinant of eligibility in a
24 county of the first class.

25 (2) School districts and municipalities within a county
26 of the second class may determine whether financial need,
27 age, or both, of the longtime owner-occupant shall be used to
28 determine eligibility.]

29 (c) Financial need or age.--Neither financial need nor age
30 of the longtime owner-occupant shall be a determinant of

1 eligibility in a county of the first class.

2 Section 2. The act is amended by adding a section to read:

3 Section 5.1. Single application.

4 A longtime owner-occupant who seeks relief under this act
5 shall file a single application with a county of the first or
6 second class. If the application is approved by the county, all
7 municipalities and school districts within the county shall be
8 bound by the terms of the approved application.

9 Section 3. This act shall take effect in 60 days.