

## 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

---

AS REPORTED FROM COMMITTEE ON APPROPRIATIONS, HOUSE OF  
REPRESENTATIVES, AS AMENDED, FEBRUARY 1, 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

1 to an increase in the market value of the real property as a  
2 consequence of the refurbishing or renovating of other  
3 residences or the construction of new residences in long-  
4 established residential areas or areas of deteriorated, vacant  
5 or abandoned homes and properties.

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

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

20 Section 5. Conditions of deferral or exemption.

21 \* \* \*

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

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

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

30 (c) Financial need or age.--Neither financial need nor age

1 of the longtime owner-occupant shall be a determinant of  
2 eligibility in a county of the first class.

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

4 Section 5.1. Single application.

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

10 SECTION 3. THIS ACT SHALL APPLY TO ALL MUNICIPAL TAXES <—  
11 LEVIED FOR THE FISCAL YEAR BEGINNING JANUARY 1, 1994, AND TO ALL  
12 SCHOOL DISTRICT TAXES LEVIED FOR THE FISCAL YEAR BEGINNING JULY  
13 1, 1994.

14 SECTION 4. NOTWITHSTANDING ANY OTHER PROVISION OF LAW TO THE  
15 CONTRARY, DURING CALENDAR YEAR 1994 MUNICIPALITIES AND SCHOOL  
16 DISTRICTS MAY REOPEN THEIR BUDGETS FOR FISCAL YEARS BEGINNING ON  
17 JANUARY 1, 1994, IN THE CASE OF MUNICIPALITIES, AND BEGINNING ON  
18 JULY 1, 1994, IN THE CASE OF SCHOOL DISTRICTS, AND CHANGE REAL  
19 ESTATE TAX MILLAGE RATES THAT WERE ADOPTED FOR THEIR RESPECTIVE  
20 FISCAL YEARS.

21 Section 3 5. This act shall take effect ~~in 60 days~~ <—  
22 IMMEDIATELY. <—