
THE GENERAL ASSEMBLY OF PENNSYLVANIA

HOUSE BILL

No. 887 Session of
1995

INTRODUCED BY LUCYK, JAROLIN, PESCI, ROBERTS, COLAIZZO,
LaGROTTA, TRELLO, McCALL, GEIST, ALLEN, MIHALICH, OLASZ,
CORRIGAN, PHILLIPS, DeLUCA, STABACK, ROONEY, LYNCH, LAUGHLIN,
VAN HORNE, CIVERA, THOMAS, MERRY, CAWLEY AND PISTELLA,
FEBRUARY 28, 1995

REFERRED TO COMMITTEE ON VETERANS AFFAIRS AND EMERGENCY
PREPAREDNESS, FEBRUARY 28, 1995

AN ACT

1 Amending Title 51 (Military Affairs) of the Pennsylvania
2 Consolidated Statutes, further providing for disabled
3 veterans' real estate tax exemption.

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

6 Section 1. Section 8902 of Title 51 of the Pennsylvania
7 Consolidated Statutes is amended to read:

8 § 8902. Exemption.

9 (a) General rule.--Any citizen or resident of this
10 Commonwealth shall be exempt from the payment of all real estate
11 taxes levied upon any building, including the land upon which it
12 stands, occupied by that person as a principal dwelling, if all
13 of the following requirements are met:

14 (1) That person has been honorably discharged or
15 released under honorable circumstances from the armed forces
16 of the United States for service in any war or armed conflict

1 in which this nation was engaged.

2 (2) As a result of such military service, that person is
3 blind or paraplegic or has sustained the loss of two or more
4 limbs, or has a service-connected disability declared by the
5 United States Veterans' Administration or its successors to
6 be a total or 100% permanent disability.

7 (3) The dwelling is owned by that person solely or as an
8 estate by the entirety.

9 (4) The need for the exemption from the payment of real
10 estate taxes has been determined by the State Veterans'
11 Commission.

12 (b) Extension of exemption.--The exemption provided in
13 subsection (a) shall be extended to the unmarried surviving
14 spouse upon the death of the eligible veteran [provided that the
15 State Veterans' Commission determines that such spouse is in
16 need of an exemption].

17 Section 2. This act shall take effect immediately.