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THE GENERAL ASSEMBLY OF PENNSYLVANIA

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HOUSE BILL

No. 274 Session of  
1999

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INTRODUCED BY LAWLESS, THOMAS, COY, GEORGE, CORRIGAN, BELFANTI,  
LEVDANSKY, BAKER, CAWLEY, LAUGHLIN, STABACK, DALLY,  
WOJNAROSKI, WALKO, PESCI, HASAY, COLAFELLA, ARGALL,  
MANDERINO, RAMOS, C. WILLIAMS, MELIO, McCALL, MAHER, HERMAN,  
HARHAI, L. I. COHEN, SAINATO, BARD, CARN, BROWNE, DeLUCA,  
BUNT, PETRARCA, CIVERA, ROBERTS, SERAFINI, ORIE AND TRELLO,  
FEBRUARY 2, 1999

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REFERRED TO COMMITTEE ON FINANCE, FEBRUARY 2, 1999

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AN ACT

1 Providing for a freeze on real estate taxes for senior citizens  
2 and for reimbursement of local taxing authorities by the  
3 Commonwealth.

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

6 Section 1. Short title.

7 This act shall be known and may be cited as the Senior  
8 Citizens' Property Tax Freeze Act.

9 Section 2. Definitions.

10 The following words and phrases when used in this act shall  
11 have the meanings given to them in this section unless the  
12 context clearly indicates otherwise:

13 "Base payment." The amount of property tax paid by the  
14 claimant either in the tax year beginning January 1, 1994, or in  
15 the first tax year during which the claimant first becomes  
16 eligible, whichever occurs later, on the principal residence in

1 which the claimant has maintained continuous occupancy and  
2 ownership since either January 1, 1994, or the date upon which  
3 the claimant first became eligible. In the event the claimant  
4 purchases a residence after January 1, 1994, or after the date  
5 upon which the claimant first becomes eligible, the base payment  
6 means property taxes paid during the tax year in which the  
7 purchase was made.

8 "Increases in property taxes." The additional payments due  
9 above the base amount, resulting from millage increases,  
10 modifications in the assessment ratio or assessment increase.

#### 11 Section 3. Eligible applicants.

12 To be eligible for a tax freeze under this act, a claimant  
13 shall be 65 years of age or older.

#### 14 Section 4. Tax freeze.

15 Notwithstanding the provisions of any other law, any person  
16 who meets the eligibility requirements contained in this act  
17 shall be entitled to a real estate tax freeze, and shall not be  
18 required to pay any increases in property taxes in excess of the  
19 claimant's base payment.

#### 20 Section 5. Application procedure.

21 Any person eligible for a tax freeze under section 3 may  
22 apply for the freeze by filing with the taxing authorities the  
23 following documents:

24 (1) A statement of request for a tax freeze.

25 (2) A certification that the claimant or the claimant  
26 and the claimant's spouse jointly are the owners in fee  
27 simple of the residence upon which the property taxes are  
28 imposed.

29 (3) Evidence that the claimant is 65 years of age or  
30 older.

1           (4) Receipts showing prompt payment of the current  
2       year's property tax liability.

3   Section 6. Commonwealth reimbursement.

4       The Department of Revenue shall, upon the submission by local  
5   taxing authorities of documentation as the department may  
6   require, annually pay to local taxing authorities the amount of  
7   each claimant's increase in property taxes in excess of the  
8   claimant's base payment.

9   Section 7. Applicability.

10       This act shall apply to tax years beginning January 1, 1997,  
11   and thereafter.

12   Section 8. Effective date.

13       This act shall take effect immediately.