
THE GENERAL ASSEMBLY OF PENNSYLVANIA

HOUSE BILL

No. 2716 Session of
2000

INTRODUCED BY ORIE, DeLUCA, PIPPY, STEVENSON, DERMODY, READSHAW,
LEVDANSKY, PISTELLA, LAUGHLIN, WOGAN, WOJNAROSKI, MICOZZIE,
CAWLEY, BARRAR AND HENNESSEY, SEPTEMBER 14, 2000

REFERRED TO COMMITTEE ON URBAN AFFAIRS, SEPTEMBER 14, 2000

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 declaring policy and legislative intent;
6 and further providing for definitions, for deferral or
7 exemption authority and for conditions of deferral or
8 exemption.

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

11 Section 1. Sections 2, 3, 4 and 5 of the act of December 13,
12 1988 (P.L.1190, No.146), known as the First and Second Class
13 County Property Tax Relief Act, are amended to read:

14 Section 2. Declaration of policy and legislative intent.

15 In recognition of the severe economic circumstances of
16 certain [longtime] owner-occupants of residences who are faced
17 with rising living costs and constantly increasing tax burdens
18 in areas where real property values have risen markedly as a
19 consequence of the renovation of other deteriorating residences
20 or the construction of new residences, the General Assembly,

1 pursuant to section 2(b)(v) of Article VIII of the Constitution
2 of Pennsylvania, considers it to be a matter of sound public
3 policy for counties of the first and second class to adopt
4 uniform special real property tax relief provisions in order to
5 allow [longtime] owner-occupants of residences to remain in
6 peaceful possession of their homes.

7 Section 3. Definitions.

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

11 ["Longtime owner-occupant." Any person who for at least ten
12 continuous years has owned and has occupied the same dwelling
13 place as a principal residence and domicile, or any person who
14 for at least five years has owned and occupied the same dwelling
15 as a principal residence and domicile if that person received
16 assistance in the acquisition of the property as part of a
17 government or nonprofit housing program.]

18 "Owner-occupant." Any person who owns and occupies the same
19 dwelling place as a principal residence and domicile.

20 "Principal residence." The dwelling place of a person,
21 including the principal house and lot, and such lots as are used
22 in connection therewith which contribute to its enjoyment,
23 comfort and convenience. For purposes of this act, the term may
24 also include a building with a maximum of one commercial
25 establishment and a maximum of three residential units of which
26 one residential unit must be the principal residence of the
27 [longtime] owner-occupant.

28 Section 4. Deferral or exemption authority.

29 (a) Adoption of uniform provisions.--The governing body of a
30 county of the first and second class shall have the power to

1 provide, by ordinance or resolution, for uniform special real
2 property tax provisions granting [longtime] owner-occupants a
3 deferral or exemption or combination thereof, in the payment of
4 that portion of an increase of real property taxes which is due
5 to an increase in the market value of the real property as a
6 consequence of the refurbishing or renovating of other
7 residences or the construction of new residences in long-
8 established residential areas or areas of deteriorated, vacant
9 or abandoned homes and properties.

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

17 (c) Second class county school districts and
18 municipalities.--School districts and municipalities within
19 second class counties shall have authority to determine their
20 participation in this program within their taxing jurisdiction.
21 Section 5. Conditions of deferral or exemption.

22 (a) General rule.--Any deferral or exemption of payment of
23 an increase in real property taxes granted pursuant to this act
24 shall be limited to real property which meets all of the
25 following conditions:

26 (1) The property is owned and occupied by [a longtime]
27 an owner-occupant.

28 (2) The property is the principal residence and domicile
29 of the [longtime] owner-occupant.

30 (b) Penalties and interest.--No penalties and interest shall

1 accrue on the portion of the deferral pursuant to this act.

2 (c) Financial need or age.--

3 (1) Neither financial need nor age of the [longtime]
4 owner-occupant shall be a determinant of eligibility in a
5 county of the first class.

6 (2) School districts and municipalities within a county
7 of the second class may determine whether financial need,
8 age, or both, of the [longtime] owner-occupant shall be used
9 to determine eligibility.

10 Section 2. This act shall take effect January 1, 2001.