
THE GENERAL ASSEMBLY OF PENNSYLVANIA

HOUSE BILL

No. 1905 Session of 2001

INTRODUCED BY PETRARCA, THOMAS, YOUNGBLOOD, LEDERER, SHANER,
WOJNAROSKI, STABACK, READSHAW, LAUGHLIN, CALTAGIRONE,
SOLOBAY, BELARDI, CASORIO, DALEY, TRICH, MELIO, LEVDANSKY,
ROONEY, CAPPELLI, WALKO, TRELLO, CIVERA, PISTELLA, HARHAI,
SAINATO, HENNESSEY, J. WILLIAMS, GRUCELA AND HORSEY,
SEPTEMBER 18, 2001

REFERRED TO COMMITTEE ON FINANCE, SEPTEMBER 18, 2001

AN ACT

1 Providing for a limited exclusion from property taxes for all
2 homesteads and for an additional exclusion for homesteads of
3 certain senior citizens.

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 Homestead
8 Property Tax Relief 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 "Eligible claimant." A person owning homestead property.

14 "Eligible senior citizen claimant." A person 65 years of age
15 or older owning homestead property and qualifying for assistance
16 under the act of March 11, 1971 (P.L.104, No.3), known as the

1 Senior Citizens Rebate and Assistance Act.

2 "Homestead property." Real property which qualifies as a
3 homestead under the act of March 11, 1971 (P.L.104, No.3), known
4 as the Senior Citizens Rebate and Assistance Act, except real
5 property which is rented or leased to a taxpayer.

6 Section 3. Property tax relief.

7 (a) Exclusion from assessed value.--

8 (1) An eligible claimant shall be entitled to a
9 homestead exclusion under which \$5,000 shall be excluded from
10 the fair market value to be determined by dividing the
11 assessed value of homestead property by the current common
12 level ratio.

13 (2) Eligible claimants who are married are considered to
14 have one common homestead.

15 (3) No more than one exclusion may be claimed under
16 paragraph (1) per homestead.

17 (4) Individual claimants are considered to have one
18 homestead.

19 (b) Additional exclusion from assessed value for eligible
20 senior citizen claimants.--

21 (1) An eligible senior citizen claimant shall be
22 entitled to an additional homestead exclusion of \$10,000
23 which shall be excluded from the fair market value to be
24 determined by dividing the assessed value of homestead
25 property by the current common level ratio.

26 (2) Eligible senior citizen claimants who are married
27 are considered to have one common homestead.

28 (3) No more than one exclusion may be claimed under
29 paragraph (1) per homestead.

30 (4) Individual senior citizen claimants are considered

1 to have one homestead.

2 (c) Exclusions from assessed value are cumulative.--A
3 property subject to multiple homestead exclusions shall be
4 entitled to receive the benefit of each, as long as the sum of
5 the exclusions does not exceed the value of the homestead.

6 Section 4. Application procedure.

7 Any person eligible for tax relief under section 3 may apply
8 for the exclusion by filing with the taxing authorities the
9 following documents:

10 (1) A statement of request for an exclusion from
11 assessed value.

12 (2) A certification that the claimant or the claimant
13 and the claimant's spouse jointly are the owners in fee
14 simple of the homestead upon which the property taxes are
15 imposed.

16 (3) Receipt showing payment of the current year's
17 property tax liability.

18 (4) If applying for senior citizen exclusions, evidence
19 that the senior citizen claimant is a person qualifying for
20 assistance under the act of March 11, 1971 (P.L.104, No.3),
21 known as the Senior Citizens Rebate and Assistance Act.

22 Section 5. Commonwealth reimbursement.

23 The Department of Revenue shall reimburse taxing authorities
24 for revenue losses occasioned by the exclusions provided in
25 section 3 from funds appropriated for such purpose by the
26 General Assembly or from moneys in the General Fund which are
27 available and may lawfully be used for such purpose. The
28 Department of Revenue may adopt or establish regulations,
29 procedures and forms to carry out the provisions of this act.

30 Section 6. Effective date.

1 This act shall take effect in 60 days.