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THE GENERAL ASSEMBLY OF PENNSYLVANIA

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**SENATE BILL**

**No. 110**      Session of  
2001

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INTRODUCED BY BOSCOLA, MELLOW, BELL, COSTA, WAGNER, O'PAKE,  
MUSTO, STOUT, RHOADES AND LOGAN, JANUARY 29, 2001

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REFERRED TO FINANCE, JANUARY 29, 2001

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AN ACT

1   Allowing senior citizens to claim an exemption from tax  
2    increases as to certain real property.

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

5    Section 1. Short title.

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

8    Section 2. Exemption from property tax increases.

9    No political subdivision which imposes a real property tax on  
10   residential property shall increase the tax or the tax rate on  
11   the real property of an individual if all of the following  
12   apply:

13       (1) The individual is 65 years of age or older.

14       (2) The individual currently resides on the property as  
15   to which the exemption is claimed and has resided thereon for  
16   at least five consecutive years immediately prior to claiming  
17   the exemption.

1 (3) Neither the individual nor any other person with  
2 whom the individual owns the property by joint tenancy,  
3 tenancy in common or tenancy by the entireties is currently  
4 claiming or otherwise receiving an exemption under this  
5 section as to other property located in this Commonwealth.

6 (4) The individual's income, as defined in the act of  
7 March 11, 1971 (P.L.104, No.3), known as the Senior Citizens  
8 Rebate and Assistance Act, is not more than \$65,000.

9 Section 3. Application for exemption.

10 The exemption allowed by section 2 may be claimed by filing  
11 with the political subdivision which imposes the tax a notarized  
12 statement containing all of the following:

13 (1) The applicant's name, residential address and Social  
14 Security number.

15 (2) A certification that the individual is 65 years of  
16 age or older, currently resides on the property as to which  
17 the exemption is claimed and has resided thereon for at least  
18 five consecutive years immediately prior to claiming the  
19 exemption.

20 (3) The names and Social Security numbers of all other  
21 owners of the property as to which the exemption is claimed.

22 (4) A certification that no taxes are in arrears as to  
23 the property.

24 (5) Evidence that the individual's income does not  
25 exceed \$65,000.

26 Section 4. Termination of exemption.

27 (a) General rule.--Except as provided in subsection (b), the  
28 exemption allowed by section 2 shall be terminated, and the tax  
29 and tax rate shall become current upon sale or transfer of the  
30 property as to which the exemption is in effect, including a

1 transfer under a recorded real property sales contract.

2 (b) Exception.--The exemption from property tax increase  
3 shall not be terminated under subsection (a) if the sale or  
4 transfer is to a joint owner, tenant in common or tenant by the  
5 entirety who is 64 years of age or older at the time of the  
6 sale or transfer and who is otherwise entitled to claim the  
7 exemption.

8 Section 5. Reimbursement by Commonwealth.

9 The Department of Revenue shall reimburse political  
10 subdivisions annually for the difference between the real  
11 property taxes imposed upon individuals who are receiving  
12 exemptions under this act and the tax liability which would have  
13 been imposed if the exemptions had not been granted.

14 Section 6. Applicability.

15 This act shall apply to the tax year beginning January 1,  
16 2001, and to all subsequent tax years.

17 Section 7. Repeal.

18 All acts and parts of acts are repealed insofar as they are  
19 inconsistent with this act.

20 Section 8. Effective date.

21 This act shall take effect immediately.