

THE GENERAL ASSEMBLY OF PENNSYLVANIA

SENATE BILL

No. 939 Session of  
2001

INTRODUCED BY GREENLEAF, CORMAN, FUMO, LEMMOND, BOSCOLA, COSTA,  
HOLL, ERICKSON, O'PAKE, ROBBINS, SCHWARTZ, TARTAGLIONE,  
TOMLINSON AND M. WHITE, JUNE 8, 2001

REFERRED TO FINANCE, JUNE 8, 2001

AN ACT

1 Granting an exemption for certain senior citizens from taxes on  
2 real property imposed by school districts; and providing for  
3 reimbursement of school districts by the 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 Real Property Tax Relief Act.

9 Section 2. Real property tax exemption option.

10 Pursuant to section 2(b) of Article VIII of the Constitution  
11 of Pennsylvania, the General Assembly hereby requires school  
12 districts to grant an exemption for low-income senior citizens,  
13 as defined in section 4, from the tax upon real property imposed  
14 by such school districts. This exemption shall apply only to  
15 real property taxes on an eligible taxpayer's homestead, as  
16 defined in section 5.

17 Section 3. Amount of exemption.

18 An eligible taxpayer who:

1           (1) Is at least 65 years of age but not more than 69  
2       years of age shall be exempt from paying 50% of the real  
3       property tax imposed by a school district on the eligible  
4       taxpayer's homestead.

5           (2) Is at least 70 years of age but not more than 74  
6       years of age shall be exempt from paying 75% of the real  
7       property tax imposed by a school district on the eligible  
8       taxpayer's homestead.

9           (3) Is at least 75 years of age shall be exempt from  
10      paying 100% of the real property tax imposed by a school  
11      district on the eligible taxpayer's homestead.

12 Section 4. Eligible taxpayer.

13       The exemption shall apply to each taxpayer in the school  
14       district who is eligible under this section. In order to be  
15       eligible, the taxpayer shall qualify as a claimant under the act  
16       of March 11, 1971 (P.L.104, No.3), known as the Senior Citizens  
17       Rebate and Assistance Act, whether or not a claim is filed under  
18       that act, and shall have a household income equal to or less  
19       than 200% of the maximum household income necessary to qualify  
20       for a property tax rebate or rent rebate under the Senior  
21       Citizens Rebate and Assistance Act.

22 Section 5. Homestead real property.

23       The exemption from the tax upon real property authorized by  
24       the General Assembly under section 2 shall apply only to real  
25       property taxes on an eligible taxpayer's homestead. For purposes  
26       of this act, an eligible taxpayer's homestead is real property  
27       which qualifies as a homestead under the act of March 11, 1971  
28       (P.L.104, No.3), known as the Senior Citizens Rebate and  
29       Assistance Act, except real property which is rented or leased  
30       to the eligible taxpayer.

1 Section 6. Commonwealth reimbursement.

2 Pursuant to section 2(b) of Article VIII of the Constitution  
3 of Pennsylvania, the Commonwealth of Pennsylvania shall  
4 reimburse school districts for revenue losses occasioned by the  
5 tax exemption provided by this act. The Department of Education  
6 shall, upon submission by a school district of documentation as  
7 the department may require, reimburse the school district for  
8 the amount of revenue lost to the school district because of  
9 this exemption. The reimbursement shall occur within 60 days of  
10 the submission of the documentation.

11 Section 7. Applicability.

12 This act shall apply to tax years beginning July 1, 2002.

13 Section 8. Effective date.

14 This act shall take effect immediately.