

THE GENERAL ASSEMBLY OF PENNSYLVANIA

SENATE BILL

No. 492 Session of
2007

INTRODUCED BY KASUNIC, FERLO, LAVALLE, COSTA, O'PAKE, BOSCOLA,
STOUT, FONTANA, KITCHEN, GORDNER AND LOGAN, MARCH 15, 2007

REFERRED TO FINANCE, MARCH 15, 2007

AN ACT

1 Amending the act of May 21, 1943 (P.L.571, No.254), entitled, as
2 amended, "An act relating to assessment for taxation in
3 counties of the fourth, fifth, sixth, seventh and eighth
4 classes; designating the subjects, property and persons
5 subject to and exempt from taxation for county, borough,
6 town, township, school, except in cities and county
7 institution district purposes; and providing for and
8 regulating the assessment and valuation thereof for such
9 purposes; creating in each such county a board for the
10 assessment and revision of taxes; defining the powers and
11 duties of such boards; providing for the acceptance of this
12 act by cities; regulating the office of ward, borough, town
13 and township assessors; abolishing the office of assistant
14 triennial assessor in townships of the first class; providing
15 for the appointment of a chief assessor, assistant assessors
16 and other employees; providing for their compensation payable
17 by such counties; prescribing certain duties of and certain
18 fees to be collected by the recorder of deeds and municipal
19 officers who issue building permits; imposing duties on
20 taxables making improvements on land and grantees of land;
21 prescribing penalties; and eliminating the triennial
22 assessment," further providing for exemptions from taxation.

23 The General Assembly of the Commonwealth of Pennsylvania

24 hereby enacts as follows:

25 Section 1. Section 202(d) of the act of May 21, 1943
26 (P.L.571, No.254), known as The Fourth to Eighth Class County
27 Assessment Law, amended November 26, 1982 (P.L.756, No.211), is
28 amended to read:

1 Section 202. Exemptions from Taxation.--* * *

2 (d) Each county, city, borough, incorporated town, township
3 and school district may, by ordinance or resolution, exempt any
4 person whose total income from all sources is less than [five
5 thousand dollars (\$5,000)] twelve thousand (\$12,000), per annum
6 from its per capita or similar head tax, occupation tax and
7 occupational privilege tax, or any portion thereof and may
8 exempt any person sixty-five years of age or older whose total
9 income from all sources is less than twelve thousand five
10 hundred dollars (\$12,500) per annum from its per capita or
11 similar head tax. Each taxing authority may adopt regulations
12 for the processing of claims for the exemption.

13 Section 2. This act shall take effect in 60 days.