

THE GENERAL ASSEMBLY OF PENNSYLVANIA

HOUSE BILL

No. 1838 Session of  
2009

INTRODUCED BY SANTARSIERO, BELFANTI, BEYER, BOYLE, BRADFORD,  
BRENNAN, BRIGGS, BROWN, CALTAGIRONE, D. COSTA, DeLUCA,  
DONATUCCI, GABLER, GEORGE, GIBBONS, GODSHALL, GOODMAN, GROVE,  
GRUCELA, HARHAI, HARHART, HORNAMAN, HOUGHTON, W. KELLER,  
KORTZ, KOTIK, KULA, LENTZ, LONGIETTI, MAHONEY, McGEEHAN,  
MELIO, MENSCH, MURPHY, MURT, O'NEILL, PALLONE, PETRARCA,  
QUINN, READSHAW, REICHLEY, ROCK, SCAVELLO, SEIP, SIPTROTH,  
SOLOBAY, SWANGER, THOMAS, VEREB, VULAKOVICH, WALKO, WHITE AND  
YOUNGBLOOD, JULY 8, 2009

REFERRED TO COMMITTEE ON VETERANS AFFAIRS AND EMERGENCY  
PREPAREDNESS, JULY 8, 2009

AN ACT

1 Amending Title 51 (Military Affairs) of the Pennsylvania  
2 Consolidated Statutes, further providing for duty of board.

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

5 Section 1. Section 8903 of Title 51 of the Pennsylvania  
6 Consolidated Statutes is amended to read:

7 § 8903. Duty of board.

8 (a) Grant of tax exemption.--When the conditions specified  
9 in section 8902 (relating to exemption) are determined to exist  
10 by the board for the assessment and revision of taxes, or by a  
11 similar board for the assessment of taxes, and upon the receipt  
12 by that board of a certification of need for the tax exemption  
13 from the commission, the board shall grant the tax exemption  
14 prescribed by section 8902. Notification of the granting of the

1 tax exemption by the board shall be forwarded to the person who  
2 has received the exemption from the payment of real estate taxes  
3 and to the tax-levying bodies and tax collectors of all  
4 political subdivisions imposing taxes upon the dwelling of the  
5 person granted the exemption from payment of real estate taxes.

6 (b) Suspension of taxes pending certification.--A person who  
7 requests the exemption from the payment of real estate taxes  
8 shall have the real estate taxes suspended upon filing of that  
9 request until the commission notifies the board of the person's  
10 certification of need for the tax exemption. Notification of the  
11 suspension of the person's real estate taxes by the board shall  
12 be forwarded to the person who is seeking the exemption from the  
13 payment of real estate taxes and to the tax-levying bodies and  
14 tax collectors of all political subdivisions imposing taxes upon  
15 the dwelling of the person granted the suspension from real  
16 estate taxes pending the commission's certification. If the  
17 commission does not certify the need of a person seeking an  
18 exemption from the payment of real estate taxes, then that  
19 person shall make payment of any taxes that were due to any tax-  
20 levying body or tax collector during the period of suspension.  
21 No interest or penalty shall accrue on the suspended taxes.

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