## THE GENERAL ASSEMBLY OF PENNSYLVANIA

## SENATE BILL

No. 626

Session of 2015

INTRODUCED BY WOZNIAK, FONTANA, BREWSTER, TARTAGLIONE AND BOSCOLA, MARCH 13, 2015

REFERRED TO FINANCE, MARCH 13, 2015

## AN ACT

- 1 Amending Title 53 (Municipalities Generally) of the Pennsylvania
- 2 Consolidated Statutes, in consolidated county assessment,
- further providing for definitions and for exemptions from
- 4 taxation.
- 5 The General Assembly of the Commonwealth of Pennsylvania
- 6 hereby enacts as follows:
- 7 Section 1. Section 8802 of Title 53 of the Pennsylvania
- 8 Consolidated Statutes is amended by adding a definition to read:
- 9 § 8802. Definitions.
- 10 The following words and phrases when used in this chapter
- 11 shall have the meanings given to them in this section unless the
- 12 context clearly indicates otherwise:
- 13 \* \* \*
- 14 "Homestead." As defined in section 8401 (relating to
- 15 <u>definitions</u>).
- 16 \* \* \*
- 17 Section 2. Section 8812 of Title 53 is amended by adding a
- 18 subsection to read:
- 19 § 8812. Exemptions from taxation.

- 1 \* \* \*
- 2 (a.1) School real estate taxes. -- A homestead of an
- 3 <u>individual who has owned the dwelling for more than 20 years and</u>
- 4 who is 90 years of age or older shall be exempt from all school
- 5 <u>real estate taxes.</u>
- 6 \* \* \*
- 7 Section 3. This act shall take effect in 60 days.