



HOUSE COMMITTEE ON APPROPRIATIONS

FISCAL NOTE

SENATE BILL NO. 219

PRINTER'S NO. 188

PRIME SPONSOR: Costa

COST / (SAVINGS)

FUND	FY 2023/24	FY 2024/25
General Fund	\$0	\$0

SUMMARY: SB 219 PN 188 expands Act 146 of 1988 (First and Second Class County Property Tax Relief Act). This legislation will take effect in 60 days.

ANALYSIS: This legislation amends Act 146 of 1988 (First and Second Class County Property Tax Relief Act) and makes the following changes:

Title

The bill changes the name of the act to the Longtime Owner-Occupant Property Tax Relief Act.

Definitions

The legislation defines the following term:

- "Municipality"
  - A county of the first class;
  - A county of the second class; or
  - A city of the second class.

Deferral or exemption authority

As a result of the changes within the definition of "Municipality," which include a city of the second class, the bill authorizes the City of Pittsburgh to adopt property tax relief program which would allow longtime owner-occupants of residences to claim a tax deferral or exemption related to real estate tax increases.

Retroactive Application

The changes under the legislation would allow a city of the second class to determine whether a longtime owner-occupant is eligible for either a tax deferral or exemptions retroactive to November 6, 1984.

FISCAL IMPACT: The enactment of this legislation would have no fiscal impact on Commonwealth Funds. However, there may be a negative fiscal impact to the City of Pittsburgh as it relates to real estate property tax collections. The actual impact would be a function of the provisions of property tax relief program adopted by the city, which would further depend on the number of residential properties and the areas within the city that are impacted.

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House Appropriations Committee (D)

DATE: July 10, 2024

Estimates are calculated using the best information available. Actual costs and revenue impact incurred may vary from estimates.