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HOUSE OF REPRESENTATIVES  
COMMONWEALTH OF PENNSYLVANIA  
HARRISBURG

**MEMORANDUM**

**DATE:** October 3, 2011

**TO:** All Members of the House of Representatives

**FROM:** Rep. Michael P. McGeehan

**SUBJECT:** **Co-sponsorship – Homestead Property Exemption for Cities of the First Class**

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As you may know, Philadelphia homeowners received wage tax relief (as opposed to property tax relief through homestead exemption for all other jurisdictions) through gaming revenues under Pennsylvania's Taxpayer Relief Act. However, as a result of decreased gaming revenue projections, the City's current tax rate of 3.928 percent doesn't look like it will shrink anytime soon. Anticipating huge increases in assessments, and consequently, huge tax bills as a result of the City of Philadelphia's 2012 Property Reassessment, Philadelphians are now facing a taxation double whammy.

We need to protect Philadelphia home owners and afford them the same opportunity for property tax relief that the rest of the state enjoys. In the near future, I plan to introduce enabling legislation which would amend Title 53 (PA Municipal Authorities Act) to authorize the City of Philadelphia to impose a homestead property exemption for owner occupied properties, from both city and school district taxes, consistent with the standards set forth in Article VIII, Section 2(b) (vi) of the State Constitution.

If you would like to co-sponsor this measure, please respond to this email or contact my research analyst, Eric Nelson, at 772-4029 or via e-mail at [enelson@pahouse.net](mailto:enelson@pahouse.net). Thank you.