



*Senate of Pennsylvania*

***Senator Anthony H. Williams***

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**DATE:** January 19, 2012  
**TO:** All Senators  
**FROM:** Senator Anthony H. Williams  
**SUBJECT:** Co-sponsorship of Legislation: **Property Tax Deferral**

In the near future, I will introduce a bill to amend Title 53 of the Pennsylvania Code to expand the Commonwealth's property tax deferral program whereby indigent senior citizens can opt to defer their property taxes, with interest, until they pass away, sell their homes or otherwise dispose of them.

As a result of my "There Oughta Be a Law!" competition, more than 80 individuals from across the state engaged in civic participation by submitting ideas for new legislation that would make Pennsylvania a better place. The honorable mention went to Bill Batt from Albany, NY who proposed a program to establish a property tax deferral to provide relief to older Pennsylvania homeowners — without requiring an increase in taxes for other Pennsylvanians.

24 states and the District of Columbia recommend property tax deferral to senior citizen homeowners as a vehicle of tax relief. Under this proposal, deferred property taxes become a lien against the value of the taxpayer's home. Senior citizens have the option of paying their taxes with interest upon selling their homes, moving, or passing away. In PA, the household income limit for eligibility in our current property tax deferral program is only \$15,000, and the program operates as a local option. This bill would broaden the existing program so that individuals over the age of 65 may qualify for deferrals in the full amount of property taxes due, and increase the income eligibility cap to \$50,000.

If you wish to co-sponsor this legislation, please contact Shannon A. Sargent, Esq., at 787-5970 or email [ssargent@pasenate.com](mailto:ssargent@pasenate.com).