

MEMORANDUM

Date: March 28, 2012

To: All House Members

From: Representative Tony DeLuca

Subject: Proposed Legislation: *Creating Special Property Tax Provisions for Longtime Owner-Occupants.*

In the near future, I will introduce two pieces of legislation that will change the way property taxes are assessed in the Commonwealth for many of our constituents.

Many Pennsylvania residents, particularly our senior citizens, have lived and paid property taxes on the same home for many years. I believe that these longtime owner-occupants have contributed a great deal to their communities and deserve to be able to age in place without the fear of wild swings in the amount of property taxes they owe due to countywide reassessments.

The legislative proposal has two parts:

1. A Joint Resolution amending Article VIII of the Constitution of the Commonwealth of Pennsylvania creating an exception to the "Uniformity Clause" that enables counties to establish special tax provisions related to the taxation of the primary residences of longtime owner-occupants.
2. An Act amending the Second Class County Code creating a special tax provision whereby longtime owner-occupants may have their property taxes on their primary residence assessed by using a prior or "alternative" base year.

While the enabling legislation specifically deals with counties of the Second Class, the Joint Resolution allows for the similar legislation to be enacted for all counties.

If you would like to cosponsor these important pieces of legislation, please contact Sean Brennan at sbrennan@pahouse.net or at 787-4437.