



Commonwealth of Pennsylvania  
House of Representatives

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## M E M O R A N D U M

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**DATE:** July 26, 2012  
**TO:** All House Members  
**FROM:** Hon. Rosemary Brown  
**SUBJECT:** Property Tax Installment Payment Program

As you are all aware, Sp. Session Act 1 of 2006 provided several reforms as it relates to the administration and levying of school property taxes. One such reform included within Act 1 related to the manner in which a taxpayer is required to make property tax payments. Prior to Act 1, school districts were permitted but were not required to offer a property tax installment payment program to homeowners. Act 1 changed this by requiring school districts to offer an installment program that permits approved homestead and farmstead owners to remit their property taxes over the course of three payment periods.

While the property tax installment language provided for in Act 1 represents a step in the right direction I believe the minimum requirement of three payment periods does not go far enough in assisting some approved homestead and farmstead owners who wish to utilize a property tax installment program. With this in mind, I will be introducing legislation in the near future which will require school districts to offer an additional installment payment program to a select group of approved homestead and farmstead owners. This payment plan will be required to span over the course of at least six payment periods and will only be open to approved homestead and farmstead owners who have a household income level of less than \$100,000.

Providing property tax relief to all home and farm owners across Pennsylvania has and will continue to be a legislative priority of the General Assembly. I believe this legislation provides yet another positive step in our efforts to address this priority. If you wish to co-sponsor this important piece of legislation, please contact Tiffany Whittaker at 260-6171.