

**AUTHORIZING ABATEMENT OF REAL ESTATE TAXES**

**Act of Mar. 6, 1970, P.L. 158, No. 59**

**Cl. 53**

AN ACT

Authorizing abatement of real estate taxes because of destruction or damage of property by flood, or the refund or credit of the amount of such taxes against future taxes by certain political subdivisions.

The General Assembly of the Commonwealth of Pennsylvania hereby enacts as follows:

Section 1. The taxing bodies of the various counties, cities, boroughs, towns, townships and school districts, may abate real estate taxes imposed by them for the tax year 1969, if the real property upon which the tax was imposed was destroyed by flood, or where such property suffered damage in the amount of ten per cent or more of the assessed value thereof. In the event that such tax has been paid, the taxing bodies may refund such taxes, or provide for giving credit for the amount paid against any future real estate taxes imposed upon the property subsequent to the tax year 1969.

Section 2. No abatement, refund or credit, shall be allowed unless the property owner petitions the taxing body for the abatement, refund or credit, on or prior to September 1, 1970.