

FIRST AND SECOND CLASS COUNTY PROPERTY TAX RELIEF ACT -
CONDITIONS OF DEFERRAL OR EXEMPTION

Act of Nov. 27, 2013, P.L. 1077, No. 94

Cl. 53

Session of 2013

No. 2013-94

HB 390

AN ACT

Amending the act of December 13, 1988 (P.L.1190, No.146),
entitled "An act establishing standards and qualifications
by which local tax authorities in counties of the first and
second class may make special real property tax relief
provisions," further providing for conditions of deferral
or exemption.

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

Section 1. Section 5(c) of the act of December 13, 1988
(P.L.1190, No.146), known as the First and Second Class County
Property Tax Relief Act, is amended and the section is amended
by adding a subsection to read:

Section 5. Conditions of deferral or exemption.

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**(b.1) Counties of the first class.--Upon the determination
by the governing body of a county of the first class to provide
relief authorized by this act, such relief shall apply to real
property taxes owed either to a city or school district of the
first class.**

(c) Financial need or age.--

(1) [Neither financial need nor age of the longtime
owner-occupant shall be a determinant of eligibility in a
county of the first class.] **Upon the determination by the
governing body of a county of the first class to provide
relief authorized by this act:**

**(i) For tax years 2014 through 2023, the governing
body shall use financial need or age, or both, of the
longtime owner-occupant to determine eligibility.**

**(ii) Beginning with tax year 2024, the governing
body may use financial need or age, or both, of the
longtime owner-occupant to determine eligibility.**

(2) School districts and municipalities within a county
of the second class may determine whether financial need,
age, or both, of the longtime owner-occupant shall be used
to determine eligibility.

Section 2. This act shall take effect immediately.

APPROVED--The 27th day of November, A.D. 2013.

TOM CORBETT