
THE GENERAL ASSEMBLY OF PENNSYLVANIA

SENATE BILL

No. 898 Session of
2005

INTRODUCED BY BOSCOLA, LAVALLE, COSTA, FONTANA, LOGAN, O'PAKE
AND MUSTO, OCTOBER 4, 2005

REFERRED TO FINANCE, OCTOBER 4, 2005

AN ACT

1 Prohibiting school districts from levying or collecting real
2 property taxes after June 30, 2006.

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

5 Section 1. Short title.

6 This act shall be known and may be cited as the Home Owners
7 Freedom Act to Repeal and Eliminate School Property Taxes (HOME
8 FREE).

9 Section 2. Legislative intent.

10 The General Assembly finds and declares as follows:

11 (1) Pennsylvania's extreme and disproportionate reliance
12 upon local property taxes as the single largest source of
13 funding for public schools has long been recognized as one of
14 the most inequitable systems of taxation among the 50 states.

15 (2) Real property taxes levied by local school districts
16 have become a tremendous burden upon homeowners and property
17 owners throughout this Commonwealth.

1 (3) Senior citizens, our older Pennsylvanians, and
2 individuals living on fixed incomes are literally being taxed
3 out of their homes because they can no longer afford to pay a
4 local school property tax that is substantially increased
5 almost on an annual basis.

6 (4) Senior citizens, our older Pennsylvanians, have
7 consistently been the most adversely affected and
8 overburdened by the inequities inherent in a property tax
9 system which does not take into consideration their limited
10 incomes or their ability to pay.

11 (5) Both the State share of the total cost of public
12 education and the percentage of the State budget dedicated to
13 public education have fallen dramatically, requiring equally
14 dramatic increases in local school property taxes that only
15 serve to burden taxpayers further.

16 (6) Assessing the value of a person's home, which forms
17 the basis for how much a property owner must pay in taxes, is
18 a very subjective and unreliable process that has proven to
19 be unfair and inconsistent.

20 (7) The Commonwealth has a fundamental obligation to
21 fully fund a system of public education by means that are
22 both equitable and adequate.

23 (8) Other states, including Michigan, Texas and Wyoming
24 have successfully and creatively addressed the inherent
25 problems of relying too heavily on property taxes to fund
26 public education and have acted to eliminate or significantly
27 reduce that reliance on the local school property tax.

28 (9) The citizens of this Commonwealth deserve, desire
29 and demand that the legislature eliminate and repeal the
30 local school property tax and establish a fairer and more

1 equitable system of supporting public education.

2 Section 3. Real property tax prohibition.

3 Notwithstanding the provisions of any other law to the
4 contrary, no school district may levy or collect real property
5 taxes for any purpose after June 30, 2006.

6 Section 4. Effective date.

7 This act shall take effect immediately.