

THE GENERAL ASSEMBLY OF PENNSYLVANIA

HOUSE BILL

No. 772 Session of
1977

INTRODUCED BY MRKONIC, O'KEEFE, GIAMMARCO, SHUMAN, FLAHERTY,
KELLY, COLE, COHEN, SCHMITT, MILLIRON, NOVAK, CASSIDY,
CIMINI, HARPER, WIGGINS, TRELLO, MISCEVICH, RAPPAPORT,
DeWEESE AND JOHNSON, MARCH 28, 1977

REFERRED TO COMMITTEE ON FINANCE, MARCH 28, 1977

AN ACT

1 Amending the act of May 22, 1933 (P.L.853, No.155), entitled "An
2 act relating to taxation; designating the subjects, property
3 and persons subject to and exempt from taxation for all local
4 purposes; providing for and regulating the assessment and
5 valuation of persons, property and subjects of taxation for
6 county purposes, and for the use of those municipal and
7 quasi-municipal corporations which levy their taxes on county
8 assessments and valuations; amending, revising and
9 consolidating the law relating thereto; and repealing
10 existing laws," exempting from taxation the first five
11 thousand dollars of assessed value of real estate owned by
12 certain senior citizens.

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

15 Section 1. Subsection (a) of section 204, act of May 22,
16 1933 (P.L.853, No.155), known as "The General County Assessment
17 Law," paragraph added July 9, 1971 (P.L.211, No.36) and amended
18 September 22, 1972 (P.L.868, No.197), is amended by adding a
19 clause to read:

20 Section 204. Exemptions from Taxation.--(a) The following
21 property shall be exempt from all county, city, borough, town,
22 township, road, poor and school tax, to wit:

1 * * *

2 (13) The first five thousand dollars (\$5,000) of the
3 assessed value of real estate owned by and resided in by any
4 person who is sixty-five years of age or older.

5 * * *

6 Section 2. This act shall take effect immediately and shall
7 first apply to the school year 1977-1978 and to the fiscal year
8 beginning January 1, 1978.