

THE GENERAL ASSEMBLY OF PENNSYLVANIA

**HOUSE BILL**  
**No. 2416** Session of  
1978

INTRODUCED BY ZWIKL, WISE, HARPER AND ZELLER, APRIL 18, 1978

REFERRED TO COMMITTEE ON LOCAL GOVERNMENT, APRIL 18, 1978

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," providing an exemption from real estate tax  
11 assessments for improvements to residences owned by  
12 individuals over sixty-five years of age.

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

15 Section 1. The act of May 22, 1933 (P.L.853, No.155), known  
16 as "The General County Assessment Law," is amended by adding a  
17 section to read:

18 Section 206. Improvements.--Any improvement of less than  
19 five thousand dollars (\$5,000) in value in a five-year period to  
20 an existing household residence owned by an individual of sixty-  
21 five years of age or over, shall be exempt from any real estate  
22 tax assessment for a period of five years from the date the  
23 improvement was started.

1       Section 2.   This act shall take effect on January 1, 1978.