
THE GENERAL ASSEMBLY OF PENNSYLVANIA

HOUSE BILL
No. 1865 Session of
1981

INTRODUCED BY SIEMINSKI, E. H. SMITH, DeMEDIO, JOHNSON, CORNELL,
WOGAN, TELEK, RASCO, FLECK, KOWALYSHYN, HALUSKA, GRAY,
PISTELLA, COHEN, PETRARCA, CAWLEY, COLE, GRUPPO AND COCHRAN,
OCTOBER 5, 1981

REFERRED TO COMMITTEE ON JUDICIARY, OCTOBER 5, 1981

AN ACT

1 Amending the act of June 21, 1963 (P.L.174, No.104), entitled,
2 as amended, "An act granting and regulating exemption from
3 payment of real estate taxes by war veterans in need thereof
4 who are blind, paraplegic, have suffered the loss of two or
5 more limbs as a result of military service or have a one
6 hundred per cent permanent disability; imposing duties on the
7 State Veterans' Commission; and prohibiting the sale of
8 certain real estate for taxes after grant of an exemption,"
9 extending the exemption to certain widows.

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

12 Section 1. The title and subsection (a) of section 2, act of
13 June 21, 1963 (P.L.174, No.104), entitled, as amended, "An act
14 granting and regulating exemption from payment of real estate
15 taxes by war veterans in need thereof who are blind, paraplegic,
16 have suffered the loss of two or more limbs as a result of
17 military service or have a one hundred per cent permanent
18 disability; imposing duties on the State Veterans' Commission;
19 and prohibiting the sale of certain real estate for taxes after
20 grant of an exemption," amended March 17, 1978 (P.L.21, No.11),

1 are amended to read:

2 AN ACT

3 Granting and regulating exemption from payment of real estate
4 taxes by war veterans in need thereof who are blind,
5 paraplegic, have suffered the loss of two or more limbs as a
6 result of military service or have a one hundred per cent
7 permanent disability or to their widows; imposing duties on
8 the State Veterans' Commission; and prohibiting the sale of
9 certain real estate for taxes after grant of an exemption.

10 Section 2. (a) Any citizen or resident of this Commonwealth
11 shall be exempt from the payment of all real estate taxes levied
12 upon any building, including the land upon which it stands,
13 occupied by him or her as his or her principal dwelling, if (i)
14 he or she has been honorably discharged or released under
15 honorable circumstances from the armed forces of the United
16 States for service in any war or armed conflict in which this
17 Nation was engaged, (ii) as a result of such military service he
18 or she is blind or paraplegic or has sustained the loss of two
19 or more limbs, or has a service-connected disability declared by
20 the United States Veterans' Administration or its successors to
21 be a total or one hundred per cent permanent disability, (iii)
22 such dwelling is owned by him solely or as an estate by the
23 entirety or owned by the widow of a disabled veteran, and (iv)
24 the need for the exemption from the payment of real estate taxes
25 has been determined by the State Veterans' Commission.

26 * * *

27 Section 2. This act shall take effect in 60 days.