

THE GENERAL ASSEMBLY OF PENNSYLVANIA

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HOUSE BILL

No. 202

Session of  
1987

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INTRODUCED BY ACOSTA, CARN, KOSINSKI, J. TAYLOR, CAPPABIANCA AND  
HOWLETT, FEBRUARY 4, 1987

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REFERRED TO COMMITTEE ON FINANCE, FEBRUARY 4, 1987

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AN ACT

1 Establishing standards and qualifications by which local tax  
2 authorities in counties of the first class may make special  
3 real property tax relief provisions.

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

6 Section 1. Short title.

7 This act shall be known and may be cited as the First Class  
8 County Property Tax Relief Act.

9 Section 2. Declaration of policy.

10 In recognition of the severe economic circumstances of  
11 certain longtime owner-occupants of residences who are faced  
12 with rising living costs and constantly increasing tax burdens  
13 in areas where real property values have risen markedly as a  
14 consequence of the renovation of other deteriorating residences  
15 or the construction of new residences, and in further  
16 recognition that assessment ratio adjustments and reassessments  
17 can have a devastating impact on longtime owner-occupants in  
18 these areas, the General Assembly, pursuant to section 2(b)(v)

1 of Article VIII of the Constitution of Pennsylvania, considers  
2 it to be a matter of sound public policy for counties of the  
3 first class to adopt uniform special real property tax relief  
4 provisions in order to allow longtime owner-occupants of  
5 residences to remain in peaceful possession of their homes.

6 Section 3. Definitions.

7 The following words and phrases when used in this act shall  
8 have the meanings given to them in this section unless the  
9 context clearly indicates otherwise:

10 "Longtime owner-occupant." Any person who for at least ten  
11 continuous years has owned and has occupied the same dwelling  
12 place as a principal residence and domicile.

13 "Principal residence." The dwelling place of a person,  
14 including the principal house and lot, and such lots as are used  
15 in connection therewith which contribute to its enjoyment,  
16 comfort and convenience. For purposes of this act, the term may  
17 also include a building with a maximum of one commercial  
18 establishment and a maximum of three residential units of which  
19 one residential unit must be the principal residence of the  
20 longtime owner-occupant.

21 Section 4. Deferral or exemption authority.

22 (a) Adoption of uniform provisions.--The governing body of a  
23 county of the first class shall have the power to adopt uniform  
24 special real property tax provisions granting longtime owner-  
25 occupants a deferral or exemption or combination thereof, in the  
26 payment of that portion of an increase of real property taxes  
27 which is due to an increase in the market value of the real  
28 property as a consequence of the refurbishing or renovating of  
29 other residences or the construction of new residences in long-  
30 established residential areas or areas of deteriorated, vacant

1 or abandoned homes and properties.

2 (b) Designation of areas.--The governing body of a county of  
3 the first class is authorized to designate areas eligible for  
4 the special real property tax provisions pursuant to this act.

5 Section 5. Conditions of deferral or exemption.

6 (a) General rule.--Any deferral or exemption of payment of  
7 an increase in real property taxes granted pursuant to this act  
8 shall be limited to real property which meets all of the  
9 following conditions:

10 (1) The property is owned and occupied by a longtime  
11 owner-occupant.

12 (2) The property is the principal residence and domicile  
13 of the longtime owner-occupant.

14 (b) Penalties and interest.--No penalties and interest shall  
15 accrue on the portion of the deferral pursuant to this act.

16 (c) Financial need or age.--Neither financial need nor age  
17 of the longtime owner-occupant shall be a determinant of  
18 eligibility.

19 Section 6. Retroactive application.

20 An ordinance or resolution adopted by the governing body of a  
21 county of the first class granting a tax referral or exemption  
22 may be applied retroactively to November 6, 1984.

23 Section 7. Effective date.

24 This act shall take effect immediately.