
THE GENERAL ASSEMBLY OF PENNSYLVANIA

HOUSE BILL

No. 1461 Session of
1991

INTRODUCED BY CIVERA, MELIO, BARLEY, KOSINSKI, FAJT, OLASZ,
DeLUCA, MICOZZIE, McCALL, RAYMOND, SURRA, KENNEY, FOX, DENT,
SALOOM, E. Z. TAYLOR, HASAY, ULIANA, BUNT, CORNELL, JOHNSON,
SAURMAN, GERLACH, ARMSTRONG, BELARDI, J. TAYLOR, TRELLO AND
ACOSTA, MAY 15, 1991

REFERRED TO COMMITTEE ON AGING AND YOUTH, MAY 15, 1991

AN ACT

1 Freezing the amount of real property tax payable by certain
2 senior citizens.

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

5 Section 1. Definitions.

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

9 "Household income." All income received by the claimant and
10 his spouse while residing in the homestead during the calendar
11 year for which a rebate and dividend are claimed.

12 "Income." All income from whatever source derived,
13 including, but not limited to, salaries, wages, bonuses,
14 commissions, income from self-employment, alimony, support
15 money, cash public assistance and relief, the gross amount of
16 any pensions or annuities, including railroad retirement

1 benefits, all benefits received under the Social Security Act
2 (Public Law 74-271, 42 U.S.C. § 301 et seq.) (except Medicare
3 benefits), all benefits received under State unemployment
4 insurance laws and veterans' disability payments, all interest
5 received from the Federal Government or any state government, or
6 any instrumentality or political subdivision thereof, realized
7 capital gains, rentals, workmen's compensation and the gross
8 amount of loss of time insurance benefits, life insurance
9 benefits and proceeds (except the first \$5,000 of the total of
10 death benefit payments), and gifts of cash or property (other
11 than transfers by gift between members of a household) in excess
12 of a total value of \$300, but shall not include surplus food or
13 other relief in kind supplied by a governmental agency or
14 property tax or rent rebate or inflation dividend.

15 "Senior citizen." A person who is 65 years of age or older,
16 or whose spouse (if a member of the household) is 65 years of
17 age or older, during a calendar year in which real property
18 taxes were due and payable, or a person who is a widow or
19 widower and is 50 years of age or older during the calendar year
20 or part thereof in which real property taxes were due and
21 payable.

22 Section 2. Freeze on real property taxes.

23 No political subdivision shall increase the real property tax
24 on a dwelling house owned and occupied by a senior citizen above
25 the amount payable for calendar year 1992 or fiscal year 1992-
26 1993 if the household income is \$15,000 or less.

27 Section 3. Retroactivity.

28 This act shall be retroactive to January 1, 1992.

29 Section 4. Effective date.

30 This act shall take effect immediately.