THE GENERAL ASSEMBLY OF PENNSYLVANIA

HOUSE BILL

No. 2820 Session of 2000

INTRODUCED BY HABAY, BELARDI, COSTA, DeLUCA, GEORGE, HENNESSEY, PIPPY, RUBLEY AND THOMAS, OCTOBER 10, 2000

REFERRED TO COMMITTEE ON URBAN AFFAIRS, OCTOBER 10, 2000

AN ACT

- 1 Amending Title 53 (Municipalities Generally) of the Pennsylvania
- 2 Consolidated Statutes, further providing for exclusions for
- 3 homestead property.
- 4 The General Assembly of the Commonwealth of Pennsylvania
- 5 hereby enacts as follows:
- 6 Section 1. Section 8583(a) of Title 53 of the Pennsylvania
- 7 Consolidated Statutes is amended and the section is amended by
- 8 adding a subsection to read:
- 9 § 8583. Exclusion for homestead property.
- 10 (a) General rule.--[The] Except as provided in subsection
- 11 (a.1), the governing body of a political subdivision may exclude
- 12 from taxation a fixed dollar amount of the assessed value of
- 13 each homestead property in the political subdivision consistent
- 14 with section 8586 (relating to limitations).
- 15 (a.1) Second class counties. -- Notwithstanding subsection
- 16 (e), the governing body of a county of the second class and the
- 17 governing body of a political subdivision within a county of the
- 18 second class shall exclude from taxation a fixed dollar amount

- of the assessed value of each homestead property in the local 1
- 2 taxing jurisdiction consistent with section 8586. The exclusion
- 3 shall equal \$35,000 or one-half of the median assessed value of
- 4 <u>all homestead property within the local taxing jurisdiction</u>,
- 5 whichever is less.
- 6 * * *
- Section 2. This act shall apply to tax years beginning after 7
- 8 December 31, 2000.
- Section 3. This act shall take effect in immediately. 9