

THE GENERAL ASSEMBLY OF PENNSYLVANIA

HOUSE BILL

No. 150 Session of
2001

INTRODUCED BY ORIE, LAUGHLIN, HENNESSEY, READSHAW, DALEY,
PRESTON, ADOLPH, PISTELLA AND WOJNAROSKI, JANUARY 23, 2001

REFERRED TO COMMITTEE ON URBAN AFFAIRS, JANUARY 23, 2001

AN ACT

1 Amending the act of July 28, 1953 (P.L.723, No.230), entitled,
2 as amended, "An act relating to counties of the second class
3 and second class A; amending, revising, consolidating and
4 changing the laws relating thereto," further providing for
5 tax relief.

6 The General Assembly of the Commonwealth of Pennsylvania
7 hereby enacts as follows:

8 Section 1. Section 3171-B(a)(4) of the act of July 28, 1953
9 (P.L.723, No.230), known as the Second Class County Code,
10 amended October 30, 2000 (P.L.616, No.85), is amended to read:

11 Section 3171-B. Tax Relief.--(a) * * *

12 (4) The county and the city shall utilize all or a portion
13 of revenues remaining from disbursements received pursuant to
14 section 3157-B(b) after reducing taxes as provided by clauses
15 (1) and (2) for the implementation of one of the following:

16 (i) programs under the act of December 13, 1988 (P.L.1190,
17 No.146), known as the "First and Second Class County Property
18 Tax Relief Act";

19 (ii) a program for property tax rebate or rent rebate in

1 lieu of property taxes modeled by the county or city after the
2 act of March 11, 1971 (P.L.104, No.3), known as the "Senior
3 Citizens Rebate and Assistance Act," for longtime owner-
4 occupants of personal residences. Property eligible for tax
5 relief under this clause shall be limited to a primary personal
6 residence owned by a single person age 62 or older or by married
7 persons if either spouse is 62 years of age or older. Tax relief
8 provided pursuant to this clause shall be limited to persons
9 whose income as defined under the act of March 11, 1971
10 (P.L.104, No.3), known as the "Senior Citizens Rebate and
11 Assistance Act," does not exceed [twenty-five thousand dollars
12 (\$25,000)] thirty-five thousand dollars (\$35,000); or

13 (iii) a program for property tax rebate or rent rebate in
14 lieu of property taxes modeled by the county or city after the
15 "Senior Citizens Rebate and Assistance Act" for longtime owner-
16 occupants of personal residences. Property eligible for tax
17 relief under this clause shall be limited to a primary personal
18 residence owned by a single person age 60 or older or by married
19 persons if either spouse is 60 years of age or older. Tax relief
20 provided pursuant to this clause shall be limited to persons
21 whose income as defined under the "Senior Citizens Rebate and
22 Assistance Act" does not exceed thirty thousand dollars
23 (\$30,000).

24 For purposes of this clause, "longtime owner-occupant" shall
25 mean any person who for at least ten continuous years has owned
26 and has occupied a dwelling place within the county as a
27 principal residence and domicile, or any person who for at least
28 five years has owned and occupied a dwelling within the county
29 as a principal residence and domicile if that person received
30 assistance in the acquisition of the property as part of a

1 government or nonprofit housing program.

2 * * *

3 Section 2. This act shall take effect January 1, 2002.