
THE GENERAL ASSEMBLY OF PENNSYLVANIA

SENATE BILL
No. 1275 Session of
2004

INTRODUCED BY TOMLINSON, D. WHITE, WONDERLING AND RHOADES,
NOVEMBER 16, 2004

REFERRED TO VETERANS AFFAIRS AND EMERGENCY PREPAREDNESS,
NOVEMBER 16, 2004

AN ACT

1 Amending Title 51 (Military Affairs) of the Pennsylvania
2 Consolidated Statutes, further providing for disabled
3 veterans' real estate tax exemption and for duty of
4 commission.

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

7 Section 1. Sections 8902 and 8904 of Title 51 of the
8 Pennsylvania Consolidated Statutes are amended to read:

9 § 8902. Exemption.

10 (a) General rule.--Any [citizen or] resident of this
11 Commonwealth shall be exempt from the payment of all real estate
12 taxes levied upon any building, including the land upon which it
13 stands, occupied by that person as a principal dwelling, if all
14 of the following requirements are met:

15 (1) That person has been honorably discharged or
16 released under honorable circumstances from the armed forces
17 of the United States for service in any war or armed conflict
18 in which this nation was engaged.

1 (2) As a result of such military service, that person is
2 blind or paraplegic or has sustained the loss of two or more
3 limbs, or has a service-connected disability declared by the
4 United States Veterans' Administration or its successors to
5 be a total or 100% permanent disability.

6 (3) The dwelling is owned by that person solely, with
7 his or her spouse or as an estate by the [entirety]
8 entireties.

9 (4) The need for the exemption from the payment of real
10 estate taxes has been determined by the State Veterans'
11 Commission in compliance with the requirements of this
12 chapter.

13 (b) Extension of exemption.--The exemption provided in
14 subsection (a) shall be extended to the unmarried surviving
15 spouse upon the death of the eligible veteran provided that the
16 State Veterans' Commission determines that such spouse is in
17 need of an exemption.

18 § 8904. Duty of commission.

19 (a) General rule.--The commission shall:

20 (1) Fix uniform and equitable standards for determining
21 the [need for] exemption from the payment of real estate
22 taxes granted by this act.

23 (2) After submission of proof of need by the applicant
24 for the exemption from payment of real estate taxes,
25 determine the need of the applicant.

26 (3) Review at least once every [two] five years all
27 determinations [of need] for exemptions from the payment of
28 real estate taxes which have been granted in order to
29 determine any changes in the economic status of applicants
30 bearing upon the question of need.

1 (4) Certify the name and address and the need for
2 exemption from payment of real estate taxes, or termination
3 of such need, to the board for the assessment and revision of
4 taxes, or similar board for the assessment of taxes, having
5 jurisdiction of the assessment of the real property owned
6 solely or as an estate by the entirety and occupied as a
7 residence by the person seeking the tax exemption granted by
8 this chapter.

9 (b) Definition.--As used in this section, the term "need"
10 means those conditions in which an eligible individual, as
11 described in section 8902 (relating to exemption), has income
12 less than \$75,000.

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