

THE GENERAL ASSEMBLY OF PENNSYLVANIA

HOUSE BILL

No. 2432 Session of  
2006

INTRODUCED BY THOMAS, D. EVANS, BLACKWELL, JOSEPHS, MYERS,  
PARKER, ROEBUCK AND YOUNGBLOOD, FEBRUARY 2, 2006

REFERRED TO COMMITTEE ON URBAN AFFAIRS, FEBRUARY 2, 2006

AN ACT

1 Amending the act of December 13, 1988 (P.L.1190, No.146),  
2 entitled "An act establishing standards and qualifications by  
3 which local tax authorities in counties of the first and  
4 second class may make special real property tax relief  
5 provisions," further providing for deferral or exemption  
6 authority.

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

9 Section 1. Section 4 of the act of December 13, 1988  
10 (P.L.1190, No.146), known as the First and Second Class County  
11 Property Tax Relief Act, is amended by adding a subsection to  
12 read:

13 Section 4. Deferral or exemption authority.

14 \* \* \*

15 (b.1) First class school districts.--A school district of  
16 the first class shall have the authority to determine its  
17 participation in this program within its taxing jurisdiction.

18 \* \* \*

19 Section 2. Section 5(c) of the act is amended to read:

1 Section 5. Conditions of deferral or exemption.

2 \* \* \*

3 (c) Financial need or age.--

4 (1) [Neither financial need nor age of the longtime  
5 owner-occupant shall be a determinant of] Financial need or  
6 age, or both, of the longtime owner-occupant may be used to  
7 determine eligibility in a county of the first class.

8 (2) School districts and municipalities within a county  
9 of the second class may determine whether financial need,  
10 age, or both, of the longtime owner-occupant shall be used to  
11 determine eligibility.

12 Section 3. This act shall take effect immediately.