

THE GENERAL ASSEMBLY OF PENNSYLVANIA

HOUSE BILL

No. 1838 Session of
2009

INTRODUCED BY SANTARSIERO, BELFANTI, BEYER, BOYLE, BRADFORD,
BRENNAN, BRIGGS, BROWN, CALTAGIRONE, D. COSTA, DeLUCA,
DONATUCCI, GABLER, GEORGE, GIBBONS, GODSHALL, GOODMAN, GROVE,
GRUCELA, HARHAI, HARHART, HORNAMAN, HOUGHTON, W. KELLER,
KORTZ, KOTIK, KULA, LENTZ, LONGIETTI, MAHONEY, McGEEHAN,
MELIO, MENSCH, MURPHY, MURT, O'NEILL, PALLONE, PETRARCA,
QUINN, READSHAW, REICHLEY, ROCK, SCAVELLO, SEIP, SIPTROTH,
SOLOBAY, SWANGER, THOMAS, VEREB, VULAKOVICH, WALKO, WHITE,
YOUNGBLOOD AND FARRY, JULY 8, 2009

AS RE-REPORTED FROM COMMITTEE ON APPROPRIATIONS, HOUSE OF
REPRESENTATIVES, AS AMENDED, JUNE 21, 2010

AN ACT

1 Amending Title 51 (Military Affairs) of the Pennsylvania
2 Consolidated Statutes, IN DISABLED VETERANS' REAL ESTATE TAX
3 EXEMPTION, further providing for duty of board. ←

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

6 Section 1. Section 8903 of Title 51 of the Pennsylvania
7 Consolidated Statutes is amended to read:

8 § 8903. Duty of board.

9 ~~(a) Grant of tax exemption. When the conditions specified~~ ←

10 (A) GRANT OF TAX EXEMPTION.-- ←

11 (1) WHEN THE CONDITIONS SPECIFIED in section 8902
12 (relating to exemption) are determined to exist by the board
13 for the assessment and revision of taxes, or by a similar
14 board for the assessment of taxes, and upon the receipt by

1 that board of a certification of need for the tax exemption
2 from the commission, the board shall grant the tax exemption
3 ~~prescribed by section 8902. Notification of the granting of~~ ←
4 ~~the~~ PRESCRIBED BY SECTION 8902. ←

5 (2) NOTIFICATION OF THE GRANTING OF THE tax exemption by
6 the board shall be forwarded to the person who has received
7 the exemption from the payment of real estate taxes and to
8 the tax-levying bodies and tax collectors of all political
9 subdivisions imposing taxes upon the dwelling of the person
10 granted the exemption from payment of real estate taxes.

11 ~~(b) Suspension of taxes pending certification. A person who~~ ←
12 (B) SUSPENSION OF TAXES PENDING CERTIFICATION.-- ←

13 (1) A PERSON WHO requests the exemption from the payment
14 of real estate taxes shall have the real estate taxes
15 suspended upon filing of that request until the commission
16 notifies the board of the person's certification of need for ←
17 the tax exemption. Notification of the CERTIFICATION OF NEED ←
18 FOR THE TAX EXEMPTION.

19 (2) NOTIFICATION OF THE suspension of the A person's ←
20 real estate taxes by the board shall be forwarded to the
21 person who is seeking the exemption from the payment of real
22 estate taxes and to the tax-levying bodies and tax collectors
23 of all political subdivisions imposing taxes upon the
24 dwelling of the person granted the suspension from real
25 estate taxes pending the commission's certification. If the ←

26 (3) THE COMMISSION SHALL MAKE THE DETERMINATION OF NEED ←
27 WITHIN 30 DAYS OF RECEIVING THE REQUEST FOR EXEMPTION FROM
28 PAYMENT OF REAL ESTATE TAXES.

29 (4) IF THE COMMISSION CERTIFIES THE NEED OF A PERSON
30 SEEKING AN EXEMPTION FROM PAYMENT OF REAL ESTATE TAXES, THEN

1 THE SUSPENSION OF TAXES SHALL CONTINUE UNTIL THE EXEMPTION IS
2 GRANTED UNDER SUBSECTION (A).

3 (5) IF THE commission does not certify the need of a
4 person seeking an exemption from the payment of real estate
5 taxes OR IF THE EXEMPTION IS NOT GRANTED UNDER SUBSECTION ←
6 (A), then ~~that~~ THE person shall make payment of any taxes ←
7 that were due to any tax-levying body or tax collector during
8 the period of suspension. No interest or penalty shall accrue
9 on the suspended taxes.

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