

THE GENERAL ASSEMBLY OF PENNSYLVANIA

HOUSE BILL

No. 1499 Session of
2011

INTRODUCED BY MOUL, CALTAGIRONE, EVERETT, FLECK, GIBBONS,
GINGRICH, GOODMAN, METZGAR, MILLER, MURT, MUSTIO, PICKETT,
ROCK AND VULAKOVICH, MAY 9, 2011

REFERRED TO COMMITTEE ON FINANCE, MAY 9, 2011

AN ACT

1 Amending Title 53 (Municipalities Generally) of the Pennsylvania
2 Consolidated Statutes, in taxation and assessments general
3 provisions, further defining "owner."

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

6 Section 1. The definition of "owner" in section 8401 of
7 Title 53 of the Pennsylvania Consolidated Statutes is amended to
8 read:

9 § 8401. Definitions.

10 The following words and phrases when used in this subpart
11 shall have the meanings given to them in this section unless the
12 context clearly indicates otherwise:

13 * * *

14 "Owner." Includes any of the following:

15 (1) A joint tenant or tenant in common.

16 (2) A person who is purchasing real property under a
17 contract.

18 (3) A partial owner.

1 (4) A person who owns real property as a result of being
2 a beneficiary of a will or trust or as a result of intestate
3 succession.

4 (5) A person who owns or is purchasing a dwelling on
5 leased land.

6 (6) A person holding a life lease in real property
7 previously sold or transferred to another or a tenant who
8 possesses and resides under a life lease and is contractually
9 responsible for making all necessary real estate tax
10 payments.

11 (7) A person in possession under a life estate.

12 (8) A grantor who has placed the real property in a
13 revocable trust.

14 (9) A member of a cooperative as defined in 68 Pa.C.S. §
15 4103 (relating to definitions).

16 (10) A unit owner of a condominium as defined in 68
17 Pa.C.S. § 3103 (relating to definitions).

18 (11) A partner of a family farm partnership or a
19 shareholder of a family farm corporation as the terms are
20 defined in section 1101-C of the act of March 4, 1971 (P.L.6,
21 No.2), known as the Tax Reform Code of 1971.

22 * * *

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