
THE GENERAL ASSEMBLY OF PENNSYLVANIA

HOUSE BILL

No. 1894 Session of
2011

INTRODUCED BY MCGEEHAN, JOHNSON, B. BOYLE, K. BOYLE, BROWNLEE,
CALTAGIRONE, DONATUCCI, JOSEPHS, KOTIK, M. O'BRIEN, PAYNE,
TAYLOR AND YOUNGBLOOD, OCTOBER 18, 2011

REFERRED TO COMMITTEE ON URBAN AFFAIRS, OCTOBER 18, 2011

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 conditions of deferral or
6 exemption.

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

9 Section 1. Section 5 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 to read:

12 Section 5. Conditions of deferral or exemption.

13 (a) General rule.--Any deferral or exemption of payment of
14 an increase in real property taxes granted pursuant to this act
15 shall be limited to real property which meets all of the
16 following conditions:

17 (1) The property is owned and occupied by a longtime
18 owner-occupant.

19 (2) The property is the principal residence and domicile

1 of the longtime owner-occupant.

2 (b) Penalties and interest.--No penalties and interest shall
3 accrue on the portion of the deferral pursuant to this act.

4 (c) Financial need or age.--

5 [(1) Neither financial need nor age of the longtime
6 owner-occupant shall be a determinant of eligibility in a
7 county of the first class.]

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

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