
THE GENERAL ASSEMBLY OF PENNSYLVANIA

SENATE BILL

No. 645 Session of
2011

INTRODUCED BY BOSCOLA, BROWNE, FONTANA, ORIE, BREWSTER, SOLOBAY,
RAFFERTY AND ARGALL, FEBRUARY 25, 2011

REFERRED TO FINANCE, FEBRUARY 25, 2011

AN ACT

1 Authorizing senior citizens to claim an exemption from tax
2 increases as to certain real property; and providing for
3 termination of the exemption.

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

6 Section 1. Short title.

7 This act shall be known and may be cited as the Senior
8 Citizens' Property Tax Freeze Act.

9 Section 2. Exemption from property tax increases.

10 No political subdivision which imposes a real property tax on
11 residential property shall increase the tax or the tax rate on
12 the real property of an individual if all of the following
13 apply:

14 (1) The individual is 65 years of age or older.

15 (2) The individual currently resides on the property as
16 to which the exemption is claimed and has resided thereon for
17 at least five consecutive years immediately prior to claiming
18 the exemption.

1 (3) Neither the individual nor any other person with
2 whom the individual owns the property by joint tenancy,
3 tenancy in common or tenancy by the entireties is currently
4 claiming or otherwise receiving an exemption under this
5 section as to other property located in this Commonwealth.

6 (4) The individual's annual income, as defined in
7 Chapter 13 of the act of June 27, 2006 (1st Sp.Sess.,
8 P.L.1873, No.1), known as the Taxpayer Relief Act, is not
9 more than \$65,000.

10 Section 3. Application for exemption.

11 An individual may apply for the exemption allowed by section
12 2 by filing with the political subdivision which imposes the tax
13 a notarized statement containing all of the following:

14 (1) The applicant's name, residential address and Social
15 Security number.

16 (2) A certification that the individual is 65 years of
17 age or older, currently resides on the property as to which
18 the exemption is claimed and has resided thereon for at least
19 five consecutive years immediately prior to claiming the
20 exemption.

21 (3) The names and Social Security numbers of all other
22 owners of the property as to which the exemption is claimed.

23 (4) A certification that no taxes are in arrears as to
24 the property.

25 (5) Evidence that the individual's annual income does
26 not exceed \$65,000.

27 Section 4. Termination of exemption.

28 (a) General rule.--Except as provided in subsection (b), the
29 exemption allowed by section 2 shall be terminated, and the tax
30 and tax rate shall become current upon sale or transfer of the

1 property as to which the exemption is in effect, including a
2 transfer under a recorded real property sales contract.

3 (b) Exception.--The exemption from property tax increase
4 shall not be terminated under subsection (a) if the sale or
5 transfer is to a joint owner, tenant in common or tenant by the
6 entirety who is 64 years of age or older at the time of the
7 sale or transfer and who is otherwise entitled to claim the
8 exemption.

9 Section 5. Reimbursement by Commonwealth.

10 The Department of Revenue shall reimburse political
11 subdivisions annually for the difference between the real
12 property taxes imposed upon individuals who are receiving
13 exemptions under this act and the tax liability which would have
14 been imposed if the exemptions had not been granted.

15 Section 6. Applicability.

16 This act shall apply to the tax year beginning January 1,
17 2012, and to all subsequent tax years.

18 Section 7. Repeal.

19 All acts and parts of acts are repealed insofar as they are
20 inconsistent with this act.

21 Section 8. Effective date.

22 This act shall take effect immediately.