
THE GENERAL ASSEMBLY OF PENNSYLVANIA

SENATE BILL

No. 1504 Session of
2012

INTRODUCED BY STACK, M. WHITE, FARNESE AND FERLO, MAY 31, 2012

REFERRED TO FINANCE, MAY 31, 2012

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
20 of the longtime owner-occupant.

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

3 (c) Financial need or age.--

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

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

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