

THE GENERAL ASSEMBLY OF PENNSYLVANIA

HOUSE BILL

No. 390 Session of 2013

INTRODUCED BY O'BRIEN, PARKER, BROWNLEE, MCGEEHAN, KORTZ, D. EVANS, J. HARRIS, V. BROWN, YOUNGBLOOD, DONATUCCI, MIRANDA, KINSEY, WATERS, MURT, ROEBUCK, COHEN, THOMAS, SIMS, NEILSON, W. KELLER AND TAYLOR, JANUARY 29, 2013

REFERRED TO COMMITTEE ON URBAN AFFAIRS, JANUARY 29, 2013

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(c) 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 and the section is amended
 12 by adding a subsection to read:

13 Section 5. Conditions of deferral or exemption.

14 * * *

15 (b.1) Counties of the first class.--Upon the determination
 16 by the governing body of a county of the first class to provide
 17 relief authorized by this act, such relief shall apply to real
 18 property taxes owed either to a city or school district of the
 19 first class.

1 (c) Financial need or age.--

2 (1) [Neither financial need nor age of the longtime
3 owner-occupant shall be a determinant of eligibility in a
4 county of the first class.] Upon the determination by the
5 governing body of a county of the first class to provide
6 relief authorized by this act:

7 (i) For tax years 2014 through 2023, the governing
8 body shall use financial need or age, or both, of the
9 longtime owner-occupant to determine eligibility.

10 (ii) Beginning with tax year 2024, the governing
11 body may use financial need or age, or both, of the
12 longtime owner-occupant to determine eligibility.

13 (2) School districts and municipalities within a county
14 of the second class may determine whether financial need,
15 age, or both, of the longtime owner-occupant shall be used to
16 determine eligibility.

17 Section 2. This act shall take effect immediately.