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THE GENERAL ASSEMBLY OF PENNSYLVANIA

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HOUSE BILL

No. 1710 Session of  
2013

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INTRODUCED BY KNOWLES, O'BRIEN, MALONEY, MICOZZIE, DAVIS,  
MARSHALL, SIMMONS, EMRICK, SAYLOR, HESS, SCAVELLO, KORTZ,  
O'NEILL, GROVE, DEAN, DAY, TALLMAN, HEFFLEY AND TOOHIL,  
SEPTEMBER 26, 2013

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REFERRED TO COMMITTEE ON FINANCE, SEPTEMBER 26, 2013

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AN ACT

1 Amending Title 72 (Taxation and Fiscal Affairs) of the  
2 Pennsylvania Consolidated Statutes, providing for property  
3 tax payments.

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

6 Section 1. Title 72 of the Pennsylvania Consolidated  
7 Statutes is amended by adding a chapter to read:

8 CHAPTER 42

9 PROPERTY TAX PAYMENTS

10 Sec.

11 4201. Definitions.

12 4202. Administration.

13 4203. Program.

14 § 4201. Definitions.

15 The following words and phrases when used in this chapter  
16 shall have the meanings given to them in this section unless the  
17 context clearly indicates otherwise:

1 "Claimant." An individual who seeks assistance under section  
2 4203 (relating to program).

3 "Department." The Department of Revenue of the Commonwealth.

4 "Household income." As defined in Chapter 13 of the act of  
5 June 27, 2006 (1st Sp.Sess., P.L.1873, No.1), known as the  
6 Taxpayer Relief Act.

7 "Program." The Property Tax Assistance Program established  
8 in section 4203 (relating to program).

9 "Property tax." A tax levied by a political subdivision on  
10 real property.

11 § 4202. Administration.

12 The department has the following powers and duties in the  
13 administration of this chapter:

14 (1) Implement section 4203 (relating to program).

15 (2) Prescribe an application form under section 4203(c)  
16 (1)(i).

17 (3) Promulgate regulations to implement section 4203(c)  
18 and (d).

19 § 4203. Program.

20 (a) Establishment.--The department shall establish the  
21 Property Tax Assistance Program to assist eligible claimants in  
22 the payment of property tax.

23 (b) Eligibility.--To be eligible to participate in the  
24 program, a claimant must comply with all of the following:

25 (1) Be over 65 years of age.

26 (2) Have an annual household income of not more than  
27 \$40,000.

28 (c) Application.--

29 (1) To participate in the program, a claimant must  
30 submit to the department all of the following:

1           (i) An application on a form prescribed by the  
2           department establishing eligibility under subsection (b).

3           (ii) The property tax bill for which assistance is  
4           sought.

5           (2) The material under paragraph (1) must be submitted  
6           within 45 days of the date the property tax under paragraph  
7           (1)(ii) is due.

8           (d) Determination.--

9           (1) Within 15 days of receipt of an application under  
10           subsection (c), the department shall make one of the  
11           following determinations and notify the claimant:

12           (i) Determine the claimant eligible.

13           (ii) Determine the claimant ineligible.

14           (2) Failure to comply with the time requirement under  
15           paragraph (1) shall be deemed a determination of  
16           ineligibility.

17           (3) A determination of ineligibility under paragraph (1)  
18           (ii) or (2) is subject to 2 Pa.C.S. Ch. 7 Subch. A (relating  
19           to judicial review of Commonwealth agency action).

20           (e) Payment.--For each eligible claimant, the department  
21           shall pay the tax bill under subsection (c)(1)(ii) from the  
22           Property Tax Relief Fund.

23           Section 2. This act shall take effect immediately.