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THE GENERAL ASSEMBLY OF PENNSYLVANIA

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**SENATE BILL**

No. **102** Session of  
2017

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INTRODUCED BY BOSCOLA, HUTCHINSON, COSTA, FONTANA, BREWSTER,  
HAYWOOD, SABATINA, YUDICHAK, GREENLEAF, RAFFERTY,  
RESCHENTHALER AND VOGEL, JANUARY 13, 2017

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REFERRED TO FINANCE, JANUARY 13, 2017

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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 of act.

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 A political subdivision which imposes a real property tax on  
11 residential property shall not increase the tax or the tax rate  
12 on 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 for  
16 which the exemption is claimed and has resided on that  
17 property for at least five consecutive years immediately  
18 prior to claiming 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 under  
12 section 2 by filing, with the political subdivision that imposes  
13 the tax, 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 for which the  
18 exemption is claimed and has resided on that property for at  
19 least five consecutive years immediately prior to claiming  
20 the exemption.

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

23 (4) A certification that no taxes are in arrears for the  
24 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 under section 2 shall be terminated, and the  
30 tax and tax rate shall become current upon sale or transfer of

1 the property for 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 2018, 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.