
THE GENERAL ASSEMBLY OF PENNSYLVANIA

HOUSE BILL

No. 814 Session of
2019

INTRODUCED BY KEEFER, PICKETT, McNEILL, BARRAR, STEPHENS, JONES,
KAUFFMAN, GILLESPIE, ZIMMERMAN, RYAN, MENTZER, NEILSON,
MILLARD, STRUZZI, SIMMONS, HERSHEY, DeLUCA AND ECKER,
MARCH 14, 2019

REFERRED TO COMMITTEE ON FINANCE, MARCH 14, 2019

AN ACT

1 Amending Title 53 (Municipalities Generally) of the Pennsylvania
2 Consolidated Statutes, in assessments of persons and
3 property, providing for senior property tax freeze.

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

6 Section 1. Chapter 85 of Title 53 of the Pennsylvania
7 Consolidated Statutes is amended by adding a subchapter to read:

8 SUBCHAPTER G

9 SENIOR PROPERTY TAX FREEZE

10 Sec.

11 8591. Scope of subchapter.

12 8592. Definitions.

13 8593. Authority.

14 8594. Income eligibility.

15 8595. Tax freeze.

16 8596. Application procedure.

17 8597. Program performance and annual report.

1 8598. Report and expiration.

2 § 8591. Scope of subchapter.

3 This subchapter relates to senior citizen property tax
4 freeze.

5 § 8592. Definitions.

6 The following words and phrases when used in this subchapter
7 shall have the meanings given to them in this section unless the
8 context clearly indicates otherwise:

9 "Base payment." The amount of property tax paid by an
10 applicant in the base year.

11 "Base year." The tax year preceding the first tax year for
12 which a taxing authority implements the provisions of this
13 subchapter or the tax year immediately preceding an applicant's
14 approval for a tax freeze under section 8595 (relating to tax
15 freeze).

16 "Claimant." A person 65 years of age or older who has
17 established residency in this Commonwealth for five or more
18 years.

19 "Department." The Department of Community and Economic
20 Development of the Commonwealth.

21 "Household income." All income as defined in section 1303 of
22 the act of June 27, 2006 (1st Sp.Sess., P.L.1873, No.1), known
23 as the Taxpayer Relief Act, received by the claimant and by the
24 claimant's spouse during the calendar year for which a tax
25 deferral is claimed.

26 § 8593. Authority.

27 All political subdivisions shall have the power and authority
28 to grant annual tax freezes in the manner provided in this
29 subchapter.

30 § 8594. Income eligibility.

1 A claimant shall be eligible for a tax freeze under this
2 subchapter if the claimant and the claimant's spouse have a
3 household income not exceeding \$80,000 annually.

4 § 8595. Tax freeze.

5 A claimant shall have real property taxes frozen at the
6 claimant's base year amount for as long as the claimant remains
7 eligible under this subchapter.

8 § 8596. Application procedure.

9 (a) Initial application.--Any person eligible for a tax
10 freeze under this subchapter may apply annually to a political
11 subdivision. In the initial year of application, the following
12 information shall be provided in the application provided under
13 subsection (b):

14 (1) A certification that the applicant or the
15 applicant's spouse jointly are the owners in fee simple of
16 the homestead upon which the real property taxes are imposed.

17 (2) Receipts showing timely payment of the immediately
18 preceding year's base payment of real property taxes.

19 (3) Proof of income eligibility under section 8594
20 (relating to income eligibility).

21 (4) Other information required by the political
22 subdivision for the purpose of complying with section 8597(c)
23 (relating to program performance and annual report).

24 (b) Application form.--The department shall promulgate a
25 standardized application form for use by political subdivisions.
26 The application form shall be substantially similar to the
27 application form for property tax or rent rebate claims under
28 Chapter 13 of the act of June 27, 2006 (1st Sp.Sess., P.L.1873,
29 No.1), known as the Taxpayer Relief Act. The department shall
30 transmit the application form to the Legislative Reference

1 Bureau for publication in the Pennsylvania Bulletin and transmit
2 the application to political subdivisions upon request. The
3 department may post the application on a publicly accessible
4 Internet website.

5 (c) Subsequent years.--After the political subdivision
6 authorizes a claimant's initial application, the claimant shall
7 remain eligible for a tax freeze in subsequent years so long as
8 the claimant annually refiles the application with the political
9 subdivision showing that the claimant continues to meet the
10 eligibility requirements of this subchapter.

11 § 8597. Program performance and annual report.

12 (a) Duties of department.--The department shall have the
13 following duties:

14 (1) Compiling a list of how many political subdivisions
15 grant a tax freeze under this subchapter.

16 (2) Compiling the aggregate number of individuals
17 granted a tax freeze in each political subdivision that
18 grants a tax freeze under this subchapter.

19 (3) Calculating the difference between the total amount
20 of real property taxes payable by the individuals granted a
21 tax freeze under this subchapter and the total amount of real
22 property taxes that would have been payable by those
23 individuals but for the tax freeze.

24 (4) Publishing an annual report with the information
25 under paragraphs (1), (2) and (3) and posting the annual
26 report on the department's publicly accessible Internet
27 website.

28 (b) Costs.--The department shall collect the information
29 under subsection (a) in a manner as to minimize the costs and
30 administrative requirements on political subdivisions.

1 (c) Duties of political subdivisions.--

2 (1) A political subdivision which has granted a tax
3 freeze under this subchapter shall notify the department in
4 writing and assist the department in compiling the
5 information under subsection (a).

6 (2) The reporting requirements as prescribed under this
7 subsection may be submitted electronically to the department.

8 § 8598. Report and expiration.

9 (a) Report.--The department shall submit a report with the
10 information under section 8597(a)(1), (2) and (3) (relating to
11 program performance and annual report) and any other relevant
12 information to the General Assembly before January 1, 2029, for
13 the purpose of reviewing the eligibility criteria and
14 effectiveness of the tax freeze under this subchapter.

15 (b) Expiration.--This subchapter shall expire January 1,
16 2030.

17 Section 2. If any provision of this act or the application
18 thereof to any person or circumstances is held invalid, such
19 invalidity shall not affect other provisions or applications of
20 the act which can be given effect without the invalid provision
21 or application, and to this end the provisions of this act are
22 declared to be severable.

23 Section 3. This act shall take effect in 60 days.