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THE GENERAL ASSEMBLY OF PENNSYLVANIA

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SENATE BILL

No. 387 Session of  
2019

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INTRODUCED BY COSTA, FONTANA, HUGHES, TARTAGLIONE AND BREWSTER,  
MARCH 19, 2019

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REFERRED TO FINANCE, MARCH 19, 2019

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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 short title, for  
6 definitions, for deferral or exemption authority and for  
7 retroactive application.

8 The General Assembly of the Commonwealth of Pennsylvania  
9 hereby enacts as follows:

10 Section 1. Section 1 of the act of December 13, 1988  
11 (P.L.1190, No.146), known as the First and Second Class County  
12 Property Tax Relief Act, is amended to read:

13 Section 1. Short title.

14 This act shall be known and may be cited as the [First and  
15 Second Class County] Longtime Owner-Occupant Property Tax Relief  
16 Act.

17 Section 2. The definition of "Longtime owner-occupant" in  
18 section 3 of the act is amended and the section is amended by  
19 adding a definition to read:

20 Section 3. Definitions.

1 The following words and phrases when used in this act shall  
2 have the meanings given to them in this section unless the  
3 context clearly indicates otherwise:

4 "Longtime owner-occupant." Any person who for at least ten  
5 continuous years has owned and has occupied the same dwelling  
6 place as a principal residence and domicile, or any person who  
7 for at least five years has owned and occupied the same dwelling  
8 as a principal residence and domicile if that person received  
9 assistance in the acquisition of the property as part of a  
10 government or nonprofit housing program. The governing body of a  
11 municipality may require longer periods of home ownership and  
12 occupation for a person to qualify as a longtime owner-occupant.

13 "Municipality." Any of the following:

- 14 (1) a county of the first class;  
15 (2) a county of the second class; or  
16 (3) a city of the second class.

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18 Section 3. Sections 4 and 6 of the act are amended to read:

19 Section 4. Deferral or exemption authority.

20 (a) Adoption of uniform provisions.--The governing body of a  
21 [county of the first and second class] municipality shall have  
22 the power to provide, by ordinance or resolution, for uniform  
23 special real property tax provisions granting longtime owner-  
24 occupants a deferral or exemption or combination thereof, in the  
25 payment of that portion of an increase of real property taxes on  
26 a principal residence which is due to an increase in the market  
27 value of the [real property] principal residence as a  
28 consequence of the refurbishing or renovating of other  
29 [residences] real property or the construction of new  
30 [residences] real property in long-established [residential]

1 areas or areas of deteriorated, vacant or abandoned homes and  
2 properties.

3 (b) Designation of areas.--The governing body of a [county  
4 of the first and second class] municipality is authorized to  
5 enact ordinances or resolutions which provide for the  
6 designation of areas eligible for the special real property tax  
7 provisions pursuant to this act. Before enacting an ordinance or  
8 resolution which proposes designating such an area, the  
9 governing body shall conduct a public hearing on the proposed  
10 ordinance or resolution.

11 (c) Second class county school districts and  
12 municipalities.--School districts and municipalities within  
13 second class counties shall have authority to determine their  
14 participation in this program within their taxing jurisdiction.  
15 A city of the second class shall have the authority to adopt a  
16 real property tax relief program for longtime owner-occupants  
17 under this act regardless of whether a county of the second  
18 class has adopted a program.

19 Section 6. Retroactive application.

20 Data used by the governing body of a [county of the first and  
21 second class] municipality to determine if the principal  
22 residence of a longtime owner-occupant is eligible for either a  
23 tax deferral or exemption under the provisions of this act may  
24 be applied retroactively to November 6, 1984.

25 Section 4. This act shall take effect in 60 days.