
THE GENERAL ASSEMBLY OF PENNSYLVANIA

SENATE BILL

No. 973 Session of
2019

INTRODUCED BY BREWSTER, FONTANA, BOSCOLA, BLAKE, COSTA,
SABATINA, YUDICHAK, TARTAGLIONE AND MENSCH, DECEMBER 3, 2019

REFERRED TO FINANCE, DECEMBER 3, 2019

AN ACT

1 Authorizing senior citizens to claim a reduction of property
2 taxes by 25% on certain real property; and providing for
3 termination of the reduction.

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

6 Section 1. Short title.

7 This act shall be known and may be cited as the Senior
8 Citizens' Property Reduction Act.

9 Section 2. Reduction of property taxes by 25%.

10 A political subdivision which imposes a real property tax on
11 residential property shall reduce the tax or the tax rate on the
12 real property by 25% of an individual if all of the following
13 apply:

14 (1) The individual is 75 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 10 consecutive years immediately prior
18 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 a reduction under this
5 section as to other property located in this Commonwealth.

6 Section 3. Application for reduction.

7 An individual may apply for the reduction allowed under
8 section 2 by filing, with the political subdivision that imposes
9 the tax, a notarized statement containing all of the following:

10 (1) The applicant's name, residential address and Social
11 Security number.

12 (2) A certification that the individual is 75 years of
13 age or older, currently resides on the property for which the
14 exemption is claimed and has resided on that property for at
15 least 10 consecutive years immediately prior to claiming the
16 reduction.

17 (3) The names and Social Security numbers of all other
18 owners of the property for which the reduction is claimed.

19 (4) A certification that no taxes are in arrears for the
20 property.

21 Section 4. Termination of reduction.

22 (a) General rule.--Except as provided under subsection (b),
23 the reduction allowed under section 2 shall be terminated, and
24 the tax and tax rate shall become current upon sale or transfer
25 of the property for which the reduction is in effect, including
26 a transfer under a recorded real property sales contract.

27 (b) Exception.--The reduction under section 2 shall not be
28 terminated under subsection (a) if the sale or transfer is to a
29 joint owner, tenant in common or tenant by the entireties who is
30 74 years of age or older at the time of the sale or transfer and

1 who is otherwise entitled to claim the exemption.

2 Section 5. Reimbursement by Commonwealth.

3 The Department of Revenue shall reimburse political
4 subdivisions annually for the difference between the real
5 property taxes imposed upon individuals who are receiving
6 reductions under this act and the tax liability which would have
7 been imposed if the reductions had not been granted.

8 Section 6. Applicability.

9 This act shall apply to the tax year beginning January 1,
10 2021, and to all subsequent tax years.

11 Section 7. Repeal.

12 All acts and parts of acts are repealed insofar as they are
13 inconsistent with this act.

14 Section 8. Effective date.

15 This act shall take effect immediately.