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THE GENERAL ASSEMBLY OF PENNSYLVANIA

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HOUSE BILL

No. 91 Session of  
2023

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INTRODUCED BY MARCELL, HOGAN, CIRESI, BURGOS, CONKLIN, DELLOSO,  
GIRAL, GUENST, JAMES, KAZEEM, KHAN, R. MACKENZIE, MADDEN,  
MCNEILL, PARKER, STAATS, STRUZZI AND D. WILLIAMS,  
MARCH 7, 2023

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REFERRED TO COMMITTEE ON FINANCE, MARCH 7, 2023

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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.

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 "Applicant." An individual 65 years of age or older who has  
10 established residency in this Commonwealth for five or more  
11 years.

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

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

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 applicant and by the  
24 applicant'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) Tax freeze eligibility.--In the initial year following  
2 the effective date of this subsection, an applicant shall be  
3 eligible for a tax freeze under this subchapter if:

4 (1) the applicant and the applicant's spouse have a  
5 household income not exceeding \$65,000 annually; or

6 (2) the applicant and the applicant's spouse real  
7 property taxes exceed 10% of their household income.

8 (b) Subsequent eligibility.--In each subsequent year, the  
9 income eligibility amount under subsection (a) shall be adjusted  
10 in accordance with the Consumer Price Index for All Urban  
11 Consumers (CPI-U).

12 § 8595. Tax freeze.

13 (a) Amount frozen.--An applicant shall have real property  
14 taxes frozen at the applicant's base year amount for as long as  
15 the applicant remains eligible under this subchapter.

16 (b) Tax application.--A tax freeze granted by a political  
17 subdivision under this subchapter shall only apply to an  
18 applicant's primary residence.

19 (c) Change of residence.--In the event an applicant changes  
20 residences within the political subdivision that implements this  
21 program and the political subdivision deems an applicant  
22 eligible under section 8594 (relating to income eligibility),  
23 the real property tax freeze shall be transferred to the new  
24 property and frozen at the rate at which the applicant purchases  
25 the residence.

26 (d) Current rate.--The real property tax and the tax rate on  
27 the residence shall become current on the sale or transfer of  
28 the property for which the tax freeze is in effect.

29 § 8596. Application procedure.

30 (a) Initial application.--Any person eligible for a tax

1 freeze under this subchapter may apply annually to a political  
2 subdivision. In the initial year of application, the following  
3 information shall be provided in the application provided under  
4 subsection (b):

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

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

10 (3) Proof of income eligibility under section 8594  
11 (relating to income eligibility).

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

15 (b) Application form.--The department shall develop a  
16 standardized application form for use by political subdivisions.  
17 The application form shall be substantially similar to the  
18 application form for property tax or rent rebate claims under  
19 Chapter 13 of the act of June 27, 2006 (1st Sp.Sess., P.L.1873,  
20 No.1), known as the Taxpayer Relief Act. The department shall  
21 transmit the application form to the Legislative Reference  
22 Bureau for publication in the Pennsylvania Bulletin and transmit  
23 the application to political subdivisions upon request. The  
24 department may post the application on a publicly accessible  
25 Internet website.

26 (c) Subsequent years.--After the political subdivision  
27 authorizes an applicant's initial application, the applicant  
28 shall remain eligible for a tax freeze in subsequent years so  
29 long as the applicant annually refiles the application with the  
30 political subdivision showing that the applicant continues to

1 meet the eligibility requirements of this subchapter.

2 (d) Death of eligible applicant.--In the event of the death  
3 of an eligible applicant, the applicant's spouse, if applicable,  
4 shall be eligible for the tax freeze established under this  
5 subchapter provided the spouse is 60 years of age or older and  
6 meets the income eligibility requirements established in section  
7 8594.

8 § 8597. Program performance and annual report.

9 (a) Duties of department.--The department shall:

10 (1) Compile a list of political subdivisions that grant  
11 a tax freeze under this subchapter.

12 (2) Compile the aggregate number of individuals granted  
13 a tax freeze in each political subdivision that grants a tax  
14 freeze under this subchapter.

15 (3) Calculate the difference between the total amount of  
16 real property taxes payable by the individuals granted a tax  
17 freeze under this subchapter and the total amount of real  
18 property taxes that would have been payable by those  
19 individuals but for the tax freeze.

20 (4) Publish an annual report with the information under  
21 paragraphs (1), (2) and (3) and post the annual report on the  
22 department's publicly accessible Internet website.

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

26 (c) Duties of political subdivisions.--

27 (1) A political subdivision that has granted a tax  
28 freeze under this subchapter shall notify the department in  
29 writing and assist the department in compiling the  
30 information under subsection (a).

1           (2) The reporting requirements under this subsection may  
2           be submitted electronically to the department.

3 § 8598. Report.

4           The department shall submit a report with the information  
5 under section 8597(a)(1), (2) and (3) (relating to program  
6 performance and annual report) and any other relevant  
7 information to the General Assembly before December 31, 2029,  
8 for the purpose of reviewing the eligibility criteria and  
9 effectiveness of the tax freeze under this subchapter.

10          Section 2. This act shall take effect immediately.