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THE GENERAL ASSEMBLY OF PENNSYLVANIA

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HOUSE BILL

No. 284 Session of  
2023

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INTRODUCED BY DEASY, MADDEN, D. WILLIAMS, CIRESI, HOHENSTEIN,  
PISCIOTTANO, McNEILL, SAPPEY, SANCHEZ, BURGOS, WARREN,  
NEILSON, M. BROWN, N. NELSON AND WATRO, MARCH 10, 2023

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REFERRED TO COMMITTEE ON FINANCE, MARCH 10, 2023

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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.

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 may not increase the tax or the tax rate on  
12 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 Section 3. Application for exemption.

7           An individual may apply for the exemption 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 65 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 five consecutive years immediately prior to claiming  
16           the exemption.

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

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

21 Section 4. Termination of exemption.

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

27           (b) Exception.--The exemption from property tax increase  
28           shall not be terminated under subsection (a) if the sale or  
29           transfer is to a joint owner, tenant in common or tenant by the  
30           entireties who is 64 years of age or older at the time of the

1 sale or transfer and who is otherwise entitled to claim the  
2 exemption.

3 Section 5. Reimbursement by Commonwealth.

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

9 Section 6. Applicability.

10 This act shall apply to the tax year beginning January 1,  
11 2024, and to all subsequent tax years.

12 Section 7. Repeal.

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

15 Section 8. Effective date.

16 This act shall take effect immediately.