

---

THE GENERAL ASSEMBLY OF PENNSYLVANIA

---

HOUSE BILL

No. 104 Session of  
2013

---

INTRODUCED BY O'BRIEN, HENNESSEY, DONATUCCI, CLYMER, R. BROWN,  
D. COSTA, DAVIDSON, DAVIS, DEASY, MATZIE, MURT, READSHAW,  
SABATINA, STEPHENS, STERN, SWANGER, TALLMAN, THOMAS, WATERS,  
WATSON, YOUNGBLOOD, MOUL, GROVE AND DELUCA, JANUARY 14, 2013

---

REFERRED TO COMMITTEE ON FINANCE, JANUARY 14, 2013

---

AN ACT

1 Providing for an exemption from increases in real property taxes  
2 for senior citizen taxpayers.

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

5 Section 1. Short title.

6 This act shall be known and may be cited as the Senior  
7 Citizens Property Tax Increase Freeze Act.

8 Section 2. Definitions.

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

12 "Base amount." The amount of real property taxes owed on a  
13 homestead in the base year.

14 "Base year." The tax year immediately preceding the tax year  
15 during which an eligible taxpayer becomes 65 years of age. If  
16 the taxpayer did not own the homestead during the tax year  
17 immediately preceding the tax year during which the taxpayer

1 became 65 years of age, the base year shall be the first tax  
2 year during which the eligible taxpayer owned the homestead and  
3 was 65 years of age or older.

4 "Eligible taxpayer." A taxpayer who is at least 65 years of  
5 age.

6 "Homestead." Any real property that meets the requirements  
7 of section 5.

8 "Increase in real property taxes." An increase in the real  
9 property taxes above the base amount resulting from a millage  
10 increase, a change in the assessment ratio or method or by a  
11 revaluing of all properties.

12 Section 3. Real property tax exemption.

13 Pursuant to section 2(b) of Article VIII of the Constitution  
14 of Pennsylvania, political subdivisions shall grant an annual  
15 exemption from increases in real property taxes for eligible  
16 taxpayers because of their age. This exemption shall apply only  
17 to real property taxes on an eligible taxpayer's homestead.

18 Section 4. Amount of exemption.

19 The annual real property tax exemption granted under this act  
20 shall equal the increase in real property taxes on the eligible  
21 taxpayer's homestead.

22 Section 5. Homestead.

23 The exemption from the tax upon real property authorized  
24 under section 3 shall apply only to real property taxes on an  
25 eligible taxpayer's homestead. For purposes of this act, an  
26 eligible taxpayer's homestead is real property which qualifies  
27 as a homestead under chapter 13 of the act of act of June 27,  
28 2006 (1st Sp.Sess., P.L.1873, No.1), known as the Taxpayer  
29 Relief Act, except real property which is rented or leased to  
30 the eligible taxpayer.

1 Section 6. Applicability.

2 This act shall apply to the tax year beginning July 1, 2014,  
3 and each tax year thereafter.

4 Section 10. Effective date.

5 This act shall take effect immediately.