
THE GENERAL ASSEMBLY OF PENNSYLVANIA

HOUSE BILL

No. 2689 Session of
2018

INTRODUCED BY FARRY, OCTOBER 3, 2018

REFERRED TO COMMITTEE ON FINANCE, OCTOBER 3, 2018

AN ACT

1 Providing for a freeze on real estate taxes for senior citizens,
2 for claim procedure, for termination of tax freeze, for
3 transfers to surviving spouses and for Commonwealth
4 reimbursement.

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

7 Section 1. Short title.

8 This act shall be known and may be cited as the Senior
9 Citizens Property Tax Freeze Act.

10 Section 2. Definitions.

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

14 "Base payment." The amount of property tax paid by a
15 claimant either in the tax year beginning January 1, 2015, or in
16 the first tax year during which a claimant first becomes
17 eligible, whichever occurs later, on the principal residence in
18 which the claimant has maintained continuous occupancy and
19 ownership since either January 1, 2015, or the date upon which

1 the claimant first became eligible. In the event a claimant
2 purchases a residence after January 1, 2015, or after the date
3 upon which the claimant first becomes eligible, the term means
4 property taxes paid during the tax year in which the purchase
5 was made.

6 "Increases in property taxes." The additional payments due
7 above the base amount, resulting from millage increases,
8 modifications in the assessment ratio or assessment increase.

9 "Senior citizen." A person who is at least 65 years of age.

10 "Taxing authority." A municipality that imposes a tax on
11 real property.

12 Section 3. Eligibility.

13 To be eligible for a tax freeze under this act, a person must
14 be a senior citizen and file a completed application as required
15 under this act.

16 Section 4. Tax freeze.

17 Notwithstanding the provisions of any other law, a person who
18 meets the eligibility requirements contained in this act shall
19 be entitled to a real estate tax freeze and may not be required
20 to pay any increases in property taxes in excess of the
21 claimant's base payment.

22 Section 5. Claim procedure.

23 A person eligible for a tax freeze under section 3 may claim
24 the tax freeze under section 4 by filing with the appropriate
25 taxing authority the following documents:

26 (1) A statement of request for a tax freeze.

27 (2) A certification that the claimant or the claimant
28 and the claimant's spouse jointly are the owners in fee
29 simple of the residence upon which the property taxes are
30 imposed.

1 (3) Evidence that the claimant is a senior citizen.

2 (4) Receipts showing prompt payment of the current
3 year's property tax liability.

4 Section 6. Termination of tax freeze.

5 Subject to the provisions of section 7, the tax rate on and
6 the assessment of any real estate taxes shall become current on
7 the sale or transfer of that real property, including any
8 transfer under a recorded real property sales contract.

9 Section 7. Transfers to surviving spouses.

10 A tax freeze under this act shall remain in effect upon the
11 transfer of the affected real property to a surviving spouse of
12 a claimant if at the time of the death of the claimant, the
13 surviving spouse is at least 62 years of age or will be 62 years
14 of age within six months of the date of death of the claimant.

15 Section 8. Commonwealth reimbursement.

16 The Department of Revenue shall, upon submission by local
17 taxing authorities of documentation as the department may
18 require, annually pay to taxing authorities the amount of each
19 claimant's increase in property taxes in excess of the
20 claimant's base payment.

21 Section 9. Applicability.

22 This act shall apply retroactively to tax years beginning
23 January 1, 2016, and thereafter.

24 Section 10. Effective date.

25 This act shall take effect immediately.