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THE GENERAL ASSEMBLY OF PENNSYLVANIA

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HOUSE BILL

No. 510 Session of  
2023

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INTRODUCED BY KEEFER, HAMM, JAMES, KAUFFMAN, D'ORSIE, FLICK,  
ZIMMERMAN, LEADBETER, STRUZZI, WATRO AND T. JONES,  
MARCH 17, 2023

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REFERRED TO COMMITTEE ON FINANCE, MARCH 17, 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.

18 8598. Report and expiration.

1 § 8591. Scope of subchapter.

2 This subchapter relates to senior citizen property tax  
3 freeze.

4 § 8592. Definitions.

5 The following words and phrases when used in this subchapter  
6 shall have the meanings given to them in this section unless the  
7 context clearly indicates otherwise:

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

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

15 "Claimant." A person 65 years of age or older who has  
16 established residency in this Commonwealth for five or more  
17 years.

18 "Department." The Department of Community and Economic  
19 Development of the Commonwealth.

20 "Household income." All income as defined in section 1303 of  
21 the act of June 27, 2006 (1st Sp.Sess., P.L.1873, No.1), known  
22 as the Taxpayer Relief Act, received by the claimant and by the  
23 claimant's spouse during the calendar year for which a tax  
24 deferral is claimed.

25 § 8593. Authority.

26 All political subdivisions shall have the power and authority  
27 to grant annual tax freezes in the manner provided in this  
28 subchapter.

29 § 8594. Income eligibility.

30 A claimant shall be eligible for a tax freeze under this

1 subchapter if the claimant and the claimant's spouse have a  
2 household income not exceeding \$80,000 annually.

3 § 8595. Tax freeze.

4 A claimant shall have real property taxes frozen at the  
5 claimant's base year amount for as long as the claimant remains  
6 eligible under this subchapter.

7 § 8596. Application procedure.

8 (a) Initial application.--A person eligible for a tax freeze  
9 under this subchapter may apply annually to a political  
10 subdivision. In the initial year of application, the following  
11 information shall be provided in the application provided under  
12 subsection (b):

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

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

18 (3) Proof of income eligibility under section 8594  
19 (relating to income eligibility).

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

23 (b) Application form.--The department shall develop a  
24 standardized application form for use by political subdivisions.  
25 The application form shall be substantially similar to the  
26 application form for property tax or rent rebate claims under  
27 Chapter 13 of the act of June 27, 2006 (1st Sp.Sess., P.L.1873,  
28 No.1), known as the Taxpayer Relief Act. The department shall  
29 transmit the application form to the Legislative Reference  
30 Bureau for publication in the Pennsylvania Bulletin and transmit

1 the application to political subdivisions upon request. The  
2 department may post the application on a publicly accessible  
3 Internet website.

4 (c) Subsequent years.--After the political subdivision  
5 authorizes a claimant's initial application, the claimant shall  
6 remain eligible for a tax freeze in subsequent years so long as  
7 the claimant annually refiles the application with the political  
8 subdivision showing that the claimant continues to meet the  
9 eligibility requirements of this subchapter.

10 § 8597. Program performance and annual report.

11 (a) Duties of department.--The department shall have the  
12 following duties:

13 (1) Compiling a list of how many political subdivisions  
14 grant a tax freeze under this subchapter.

15 (2) Compiling the aggregate number of individuals  
16 granted a tax freeze in each political subdivision that  
17 grants a tax freeze under this subchapter.

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

23 (4) Publishing an annual report with the information  
24 under paragraphs (1), (2) and (3) and posting the annual  
25 report on the department's publicly accessible Internet  
26 website.

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

30 (c) Duties of political subdivisions.--

1           (1) A political subdivision which has granted a tax  
2           freeze under this subchapter shall notify the department in  
3           writing and assist the department in compiling the  
4           information under subsection (a).

5           (2) The reporting requirements as prescribed under this  
6           subsection may be submitted electronically to the department.

7 § 8598. Report and expiration.

8           (a) Report.--The department shall submit a report with the  
9           information under section 8597(a)(1), (2) and (3) (relating to  
10           program performance and annual report) and any other relevant  
11           information to the General Assembly before January 1 of the  
12           tenth year following the effective date of this section for the  
13           purpose of reviewing the eligibility criteria and effectiveness  
14           of the tax freeze under this subchapter.

15           (b) Expiration.--This subchapter shall expire December 31 of  
16           the tenth year following the effective date of this section.

17           Section 2. If any provision of this act or the application  
18 thereof to any person or circumstances is held invalid, such  
19 invalidity shall not affect other provisions or applications of  
20 the act which can be given effect without the invalid provision  
21 or application, and to this end the provisions of this act are  
22 declared to be severable.

23           Section 3. This act shall take effect in 60 days.