
THE GENERAL ASSEMBLY OF PENNSYLVANIA

HOUSE BILL

No. 74 Session of
2021

INTRODUCED BY KEEFER, ECKER, RYAN, STAATS, GUENST, GLEIM,
STRUZZI, OWLETT, NEILSON, KAUFFMAN, ZIMMERMAN, DRISCOLL,
DeLUCA, WEBSTER AND WHEELAND, JANUARY 11, 2021

REFERRED TO COMMITTEE ON FINANCE, JANUARY 11, 2021

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.