

THE GENERAL ASSEMBLY OF PENNSYLVANIA

SENATE BILL

No. 219 Session of 2023

INTRODUCED BY COSTA, BREWSTER, TARTAGLIONE, KEARNEY AND SAVAL,
JANUARY 31, 2023

REFERRED TO FINANCE, JANUARY 31, 2023

AN ACT

1 Amending the act of December 13, 1988 (P.L.1190, No.146),
2 entitled "An act establishing standards and qualifications by
3 which local tax authorities in counties of the first and
4 second class may make special real property tax relief
5 provisions," further providing for short title, for
6 definitions, for deferral or exemption authority and for
7 retroactive application.

8 The General Assembly of the Commonwealth of Pennsylvania
9 hereby enacts as follows:

10 Section 1. Section 1 of the act of December 13, 1988
11 (P.L.1190, No.146), known as the First and Second Class County
12 Property Tax Relief Act, is amended to read:

13 Section 1. Short title.

14 This act shall be known and may be cited as the [First and
15 Second Class County] Longtime Owner-Occupant Property Tax Relief
16 Act.

17 Section 2. The definition of "longtime owner-occupant" in
18 section 3 of the act is amended and the section is amended by
19 adding a definition to read:

20 Section 3. Definitions.

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

4 "Longtime owner-occupant." Any person who for at least ten
5 continuous years has owned and has occupied the same dwelling
6 place as a principal residence and domicile, or any person who
7 for at least five years has owned and occupied the same dwelling
8 as a principal residence and domicile if that person received
9 assistance in the acquisition of the property as part of a
10 government or nonprofit housing program. The governing body of a
11 municipality may require longer periods of home ownership and
12 occupation for a person to qualify as a longtime owner-occupant.

13 "Municipality." Any of the following:

- 14 (1) a county of the first class;
15 (2) a county of the second class; or
16 (3) a city of the second class.

17 * * *

18 Section 3. Sections 4 and 6 of the act are amended to read:

19 Section 4. Deferral or exemption authority.

20 (a) Adoption of uniform provisions.--The governing body of a
21 [county of the first and second class] municipality shall have
22 the power to provide, by ordinance or resolution, for uniform
23 special real property tax provisions granting longtime owner-
24 occupants a deferral or exemption or combination thereof, in the
25 payment of that portion of an increase of real property taxes on
26 a principal residence which is due to an increase in the market
27 value of the [real property] principal residence as a
28 consequence of the refurbishing or renovating of other
29 [residences] real property or the construction of new
30 [residences] real property in long-established [residential]

1 areas or areas of deteriorated, vacant or abandoned homes and
2 properties.

3 (b) Designation of areas.--The governing body of a [county
4 of the first and second class] municipality is authorized to
5 enact ordinances or resolutions which provide for the
6 designation of areas eligible for the special real property tax
7 provisions pursuant to this act. Before enacting an ordinance or
8 resolution which proposes designating such an area, the
9 governing body shall conduct a public hearing on the proposed
10 ordinance or resolution.

11 (c) Second class county school districts and
12 municipalities.--School districts and municipalities within
13 second class counties shall have authority to determine their
14 participation in this program within their taxing jurisdiction.
15 A city of the second class shall have the authority to adopt a
16 real property tax relief program for longtime owner-occupants
17 under this act regardless of whether a county of the second
18 class has adopted a program.

19 Section 6. Retroactive application.

20 Data used by the governing body of a [county of the first and
21 second class] municipality to determine if the principal
22 residence of a longtime owner-occupant is eligible for either a
23 tax deferral or exemption under the provisions of this act may
24 be applied retroactively to November 6, 1984.

25 Section 4. This act shall take effect in 60 days.