
THE GENERAL ASSEMBLY OF PENNSYLVANIA

SENATE BILL

No. 417 Session of
2021

INTRODUCED BY BOSCOLA, COSTA, FONTANA, TARTAGLIONE, PITTMAN AND
J. WARD, MARCH 15, 2021

REFERRED TO FINANCE, MARCH 15, 2021

AN ACT

1 Authorizing senior citizens to claim an exemption from tax
2 increases as to certain real property; and providing for
3 termination of the exemption.

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

6 Section 1. Short title.

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

9 Section 2. Exemption from property tax increases.

10 A political subdivision that imposes a real property tax on
11 residential property shall not increase the tax or the tax rate
12 on the real property of an individual if all of the following
13 apply:

14 (1) The individual is 65 years of age or older.

15 (2) The individual currently resides on the property for
16 which the exemption is claimed and has resided on that
17 property for at least five consecutive years immediately
18 prior to claiming the exemption.

1 (3) Neither the individual nor any other person with
2 whom the individual owns the property by joint tenancy,
3 tenancy in common or tenancy by the entireties is currently
4 claiming or otherwise receiving an exemption under this
5 section as to other property located in this Commonwealth.

6 (4) The individual's annual income, as defined in
7 Chapter 13 of the act of June 27, 2006 (1st Sp.Sess.,
8 P.L.1873, No.1), known as the Taxpayer Relief Act, is not
9 more than \$65,000.

10 Section 3. Application for exemption.

11 An individual may apply for the exemption allowed under
12 section 2 by filing, with the political subdivision that imposes
13 the tax, a notarized statement containing all of the following:

14 (1) The applicant's name, residential address and Social
15 Security number.

16 (2) A certification that the individual is 65 years of
17 age or older, currently resides on the property for which the
18 exemption is claimed and has resided on that property for at
19 least five consecutive years immediately prior to claiming
20 the exemption.

21 (3) The names and Social Security numbers of all other
22 owners of the property for which the exemption is claimed.

23 (4) A certification that no taxes are in arrears for the
24 property.

25 (5) Evidence that the individual's annual income does
26 not exceed \$65,000.

27 Section 4. Termination of exemption.

28 (a) General rule.--Except as provided in subsection (b), the
29 exemption allowed under section 2 shall be terminated, and the
30 tax and tax rate shall become current upon sale or transfer of

1 the property for which the exemption is in effect, including a
2 transfer under a recorded real property sales contract.

3 (b) Exception.--The exemption from property tax increase
4 shall not be terminated under subsection (a) if the sale or
5 transfer is to a joint owner, tenant in common or tenant by the
6 entirety who is 64 years of age or older at the time of the
7 sale or transfer and who is otherwise entitled to claim the
8 exemption.

9 Section 5. Reimbursement by Commonwealth.

10 The Department of Revenue shall reimburse political
11 subdivisions annually for the difference between the real
12 property taxes imposed upon individuals who are receiving
13 exemptions under this act and the tax liability which would have
14 been imposed if the exemptions had not been granted.

15 Section 6. Applicability.

16 This act shall apply to the tax year beginning January 1,
17 2022, and to all subsequent tax years.

18 Section 7. Repeal.

19 All acts and parts of acts are repealed insofar as they are
20 inconsistent with this act.

21 Section 8. Effective date.

22 This act shall take effect immediately.