
THE GENERAL ASSEMBLY OF PENNSYLVANIA

SENATE BILL

No. 844 Session of
2023

INTRODUCED BY PENNYCUICK, BROWN, BARTOLOTTA, KANE, SCHWANK,
COSTA, BREWSTER, DUSH, ROBINSON AND MILLER, JULY 6, 2023

REFERRED TO FINANCE, JULY 6, 2023

AN ACT

1 Amending Title 51 (Military Affairs) of the Pennsylvania
2 Consolidated Statutes, in disabled veterans' real estate tax
3 exemption, further providing for exemption.

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

6 Section 1. Section 8902(a)(1) of Title 51 of the
7 Pennsylvania Consolidated Statutes is amended and the section is
8 amended by adding a subsection to read:

9 § 8902. Exemption.

10 (a) General rule.--Any resident of this Commonwealth shall
11 be exempt from the payment of all real estate taxes levied upon
12 any building, including the land upon which it stands, occupied
13 by that person as a principal dwelling, if all of the following
14 requirements are met:

15 (1) That person has been honorably discharged or
16 released under honorable circumstances from the armed forces
17 of the United States [for service in any war or armed
18 conflict in which this nation was engaged].

1 * * *

2 (c) Reduction in assessed value of property.--

3 (1) A person who is a resident of this Commonwealth and
4 who does not qualify for the exemption under subsection (a)
5 is entitled to a reduction in the assessed value of the
6 person's property, for the purposes of real estate taxes
7 levied upon a building, including the land upon which the
8 building stands, occupied by the person as a principal
9 dwelling, as prescribed in paragraph (2), if all of the
10 following requirements are met:

11 (i) The person has been honorably discharged or
12 released under honorable circumstances from the armed
13 forces of the United States.

14 (ii) As a result of military service, the person has
15 a service-connected disability declared by the United
16 States Veterans' Administration or its successors to be a
17 disability of at least 10%.

18 (iii) The dwelling is owned by the person solely,
19 with the person's spouse or as an estate by the
20 entireties.

21 (iv) The need for the reduction in the assessed
22 value of the person's property, for the purposes of real
23 estate taxes, has been determined by the State Veterans'
24 Commission in compliance with the requirements of this
25 chapter.

26 (2) A person who has met the conditions under paragraph
27 (1) is eligible for a reduction in the assessed value of the
28 person's property, for the purposes of real estate taxes, as
29 follows:

30 (i) For a disability of at least 10% but less than

1 30%, the reduction shall be \$7,500.

2 (ii) For a disability of at least 30% but less than
3 50%, the reduction shall be \$10,000.

4 (iii) For a disability of at least 50% but less than
5 70%, the reduction shall be \$12,500.

6 (iv) For a disability of at least 70%, the reduction
7 shall be \$15,000.

8 Section 2. This act shall take effect in 60 days.