
THE GENERAL ASSEMBLY OF PENNSYLVANIA

SENATE BILL

No. **524** Session of
1961

INTRODUCED BY MESSRS. STAISEY, ROONEY, HALUSKA AND
DEVLIN, APRIL 11, 1961.

REFERRED TO COMMITTEE ON CONSTITUTIONAL CHANGES
AND FEDERAL RELATIONS, APRIL 11, 1961.

A JOINT RESOLUTION

Proposing an amendment to article nine section one of the Constitution
of the Commonwealth of Pennsylvania exempting from taxa-
tion a portion of real property owned by certain persons sixty-
five years of age or older

The General Assembly of the Commonwealth of Pennsylvania
hereby resolves as follows

EXPLANATION—CAPITAL LETTERS indicate new matter added to bill. Matter stricken through
is to be omitted from bill.
Underscoring indicates new matter added to existing law. [Brackets] indicate matter
stricken from existing law.

1 Section 1 The following amendment to the Constitution of the
2 Commonwealth of Pennsylvania is proposed in accordance with the
3 provisions of the eighteenth article thereof

4 That section one article nine of the Constitution of the Common-
5 wealth of Pennsylvania be amended to read

6 Section 1 All taxes shall be uniform upon the same class of sub-
7 jects within the territorial limits of the authority levying the tax and
8 shall be levied and collected under general laws but the General As-
9 sembly may by general laws exempt from taxation public property
10 used for public purposes actual places of religious worship places of
11 burial not used or held for private or corporate profits and institutions
12 of purely public charity and real and personal property owned occu-
13 pied and used by any branch post or camp of honorably discharged
14 soldiers sailors and marines and the General Assembly may by general
15 laws set up standards and qualifications for private forest reserves and
16 make special provision for the taxation thereof Every citizen and resi-
17 dent of this Commonwealth sixty-five years of age or over who is
18 receiving a pension or retirement payments or Federal social security
19 payments shall upon application to the proper local authority in charge

1 of the collection of taxes be exempt from the payment of taxes levied
 2 assessed or imposed by the Commonwealth of Pennsylvania or any of
 3 its political subdivisions on the first five thousand dollars (\$5000) in
 4 assessed value of real estate owned and occupied by him as a home

We certify that this bill has passed the Senate and the House of
 Representatives.

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 Chief Clerk, Senate

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 President pro tempore, Senate

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 Speaker, House of Representatives