

No. 2013-94

AN ACT

HB 390

Amending the act of December 13, 1988 (P.L.1190, No.146), entitled "An act establishing standards and qualifications by which local tax authorities in counties of the first and second class may make special real property tax relief provisions," further providing for conditions of deferral or exemption.

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

Section 1. Section 5(c) of the act of December 13, 1988 (P.L.1190, No.146), known as the First and Second Class County Property Tax Relief Act, is amended and the section is amended by adding a subsection to read:
Section 5. Conditions of deferral or exemption.

* * *

(b.1) Counties of the first class.—Upon the determination by the governing body of a county of the first class to provide relief authorized by this act, such relief shall apply to real property taxes owed either to a city or school district of the first class.

(c) Financial need or age.—

(1) [Neither financial need nor age of the longtime owner-occupant shall be a determinant of eligibility in a county of the first class.] *Upon the determination by the governing body of a county of the first class to provide relief authorized by this act:*

(i) For tax years 2014 through 2023, the governing body shall use financial need or age, or both, of the longtime owner-occupant to determine eligibility.

(ii) Beginning with tax year 2024, the governing body may use financial need or age, or both, of the longtime owner-occupant to determine eligibility.

(2) School districts and municipalities within a county of the second class may determine whether financial need, age, or both, of the longtime owner-occupant shall be used to determine eligibility.

Section 2. This act shall take effect immediately.

APPROVED—The 27th day of November, A.D. 2013

TOM CORBETT