
THE GENERAL ASSEMBLY OF PENNSYLVANIA

HOUSE BILL

No. 788 Session of
2023

INTRODUCED BY INNAMORATO, KINKEAD, GIRAL, HOHENSTEIN, MADDEN,
DEASY, SANCHEZ AND BENHAM, MARCH 30, 2023

REFERRED TO COMMITTEE ON HOUSING AND COMMUNITY DEVELOPMENT,
MARCH 30, 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:

5 (1) ten continuous years, or such longer period of time
6 as required by the governing body of the municipality under
7 section 4(d), has owned and has occupied the same dwelling
8 place as a principal residence and domicile[, or any person
9 who for at least]; or

10 (2) five years, or such longer period of time as
11 required by the governing body of the municipality under
12 section 4(d), has owned and occupied the same dwelling as a
13 principal residence and domicile if that person received
14 assistance in the acquisition of the property as part of a
15 government or nonprofit housing program.

16 "Municipality." Any of the following:

- 17 (1) a county of the first class;
18 (2) a county of the second class; or
19 (3) a city of the second class.

20 * * *

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

22 Section 4. Deferral or exemption authority.

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

1 consequence of the refurbishing or renovating of other
2 [residences] real property or the construction of new
3 [residences] real property in long-established [residential]
4 areas or areas of deteriorated, vacant or abandoned homes and
5 properties.

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

14 (c) Second class county school districts and
15 municipalities.--

16 (1) School districts and municipalities within second
17 class counties shall have authority to determine their
18 participation in this program within their taxing
19 jurisdiction.

20 (2) A city of the second class shall have the authority
21 to adopt a real property tax relief program for longtime
22 owner-occupants under this act regardless of whether a county
23 of the second class has adopted a program.

24 (d) Duration of owning and occupying dwellings.--The
25 governing body of a municipality may require longer periods of
26 ownership and occupation of dwellings than specified in the
27 definition of "longtime owner-occupant" in section 3.

28 Section 6. Retroactive application.

29 Data used by the governing body of a [county of the first and
30 second class] municipality to determine if the principal

1 residence of a longtime owner-occupant is eligible for either a
2 tax deferral or exemption under the provisions of this act may
3 be applied retroactively to November 6, 1984.

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