

No. 1978-11

AN ACT

HB 1878

Amending the act of June 21, 1963 (P.L.174, No.104), entitled "An act granting and regulating exemption from payment of real estate taxes by war veterans in need thereof who are blind, paraplegic or have suffered the loss of two or more limbs as a result of military service; imposing duties on the State Veterans' Commission; and prohibiting the sale of certain real estate for taxes after grant of an exemption," extending the act to include veterans with total service-connected disability.

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

Section 1. The title and section 2, act of June 21, 1963 (P.L.174, No.104), entitled "An act granting and regulating exemption from payment of real estate taxes by war veterans in need thereof who are blind, paraplegic or have suffered the loss of two or more limbs as a result of military service; imposing duties on the State Veterans' Commission; and prohibiting the sale of certain real estate for taxes after grant of an exemption," are amended to read:

AN ACT

Granting and regulating exemption from payment of real estate taxes by war veterans in need thereof who are blind, paraplegic, [or] have suffered the loss of two or more limbs as a result of military service *or have a one hundred per cent permanent disability*; imposing duties on the State Veterans' Commission; and prohibiting the sale of certain real estate for taxes after grant of an exemption.

Section 2. (a) Any citizen or resident of this Commonwealth shall be exempt from the payment of all real estate taxes levied upon any building, including the land upon which it stands, occupied by him *or her* as his *or her* principal dwelling, if (i) he *or she* has been honorably discharged or released under honorable circumstances from the armed forces of the United States for service in any war or armed conflict in which this Nation was engaged, (ii) as a result of such military service he *or she* is blind or paraplegic or has sustained the loss of two or more limbs, *or has a service-connected disability declared by the United States Veterans' Administration or its successors to be a total or one hundred per cent permanent disability*, (iii) such dwelling is owned by him solely or as an estate by the entirety, and (iv) the need for the exemption from the payment of real estate taxes has been determined by the State Veterans' Commission.

(b) When the conditions specified by clauses (i), (ii) and (iii) of subsection (a) of this section shall be determined to exist by the board for the assessment and revision of taxes, or by a similar board for the

assessment of taxes, and upon the receipt by such board of a certification of need for the tax exemption from the State Veterans' Commission, the board shall grant the tax exemption prescribed by subsection (a) of this section. Notification of the granting of the tax exemption by such board shall be forwarded to the person who has received the exemption from the payment of real estate taxes and to the tax levying bodies and tax collectors of all political subdivisions imposing taxes upon the dwelling of the person granted the exemption from payment of real estate taxes.

Section 2. This act shall take effect immediately.

APPROVED—The 17th day of March, A. D. 1978.

MILTON J. SHAPP