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THE GENERAL ASSEMBLY OF PENNSYLVANIA

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HOUSE RESOLUTION

No. 457 Session of  
2026

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INTRODUCED BY CONKLIN, HILL-EVANS, McNEILL, BRENNAN, VENKAT,  
GUZMAN, MARCELL, MENTZER, HADDOCK, DOUGHERTY, GALLAGHER,  
PUGH, PARKER, DELLOSO, MALAGARI, GILLEN, CEPEDA-FREYTIZ AND  
CIRESI, MARCH 23, 2026

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REFERRED TO COMMITTEE ON FINANCE, MARCH 24, 2026

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A RESOLUTION

1 Directing the Legislative Budget and Finance Committee to  
2 conduct a study and issue a report on the feasibility of  
3 eliminating property taxes for certain seniors in this  
4 Commonwealth.

5 WHEREAS, Pennsylvania has more than 2.5 million residents 65  
6 years of age or older and at least 39.4% of homeowners in this  
7 Commonwealth are seniors; and

8 WHEREAS, As the population ages, many are expected to reside  
9 in this Commonwealth for the remainder of their lives; and

10 WHEREAS, In addition, the growing trend for older Americans  
11 to age in place will contribute to high home ownership of older  
12 Pennsylvanians; and

13 WHEREAS, Although real estate tax rates vary in this  
14 Commonwealth, the average tax rate in 2022 was 1.26% of a home's  
15 assessed value, however, property taxes continue to increase  
16 even when the pensions that many seniors rely on for income does  
17 not increase; and

18 WHEREAS, The average property tax rate in Pennsylvania is

1 estimated at 1.41%, which is the 12th highest property tax rate  
2 in the United States; and

3 WHEREAS, It is understandable that property taxes can be a  
4 financial burden to many seniors living in Pennsylvania,  
5 especially considering that the average retirement income in  
6 this Commonwealth is \$2,033 per month or \$24,392 per year; and

7 WHEREAS, With the median annual property tax in this  
8 Commonwealth being \$2,223, and the median school tax burden for  
9 a homeowner being \$2,700, the average senior spends over one  
10 month's income on property taxes; and

11 WHEREAS, Many seniors who struggle to pay property taxes fear  
12 the loss of their home; and

13 WHEREAS, In Pennsylvania, when property taxes are unpaid for  
14 two years, the property is subject to tax sale; and

15 WHEREAS, Each county oversees their own tax sale process,  
16 which includes the sales of thousands of properties across this  
17 Commonwealth; and

18 WHEREAS, Seniors in this Commonwealth deserve protection and  
19 should not lose their home to unpaid taxes that they can no  
20 longer afford; therefore be it

21 RESOLVED, That the House of Representatives direct the  
22 Legislative Budget and Finance Committee to conduct a study and  
23 issue a report on the feasibility of eliminating property taxes  
24 for certain seniors in this Commonwealth; and be it further

25 RESOLVED, That the study include findings on the following:

26 (1) The feasibility of exempting seniors with low-income  
27 seniors from property taxes in this Commonwealth.

28 (2) The feasibility of implementing a graduated property  
29 tax scale ranging from exemption for low-income seniors to  
30 reduction of property taxes for middle-income seniors.

1           (3) Precautions to eliminate fraud or abuse of the  
2           elimination or reduction in property taxes for certain  
3           seniors.

4           (4) Alternate sources of income for municipalities and  
5           counties if seniors with low to middle incomes are granted an  
6           exemption or reduction of property taxes in this  
7           Commonwealth;

8           and be it further

9           RESOLVED, That the Legislative Budget and Finance Committee  
10          issue a report of its findings to the General Assembly within  
11          120 days of the adoption of this resolution.