PROPOSED AMENDMENT TO THE CONSTITUTION OF PENNSYLVANIA

The following is a true and correct copy of a joint resolution of the General Assembly of Pennsylvania proposing an amendment to the Constitution of Pennsylvania. Consistent with the procedures prescribed by Article XI, Section 1 of the Constitution, the General Assembly first proposed the amendment during the 2016 session and approved it for a second time during the 2017 session of the legislature. As required by Article XI, Section 1 of the Constitution and statutory law, the Secretary of the Commonwealth has caused the proposed amendment to be published here.

Pursuant to law, the Secretary of the Commonwealth will submit the proposed amendment to the electors of Pennsylvania in the form of a ballot question at the Municipal Election to be held on November 7, 2017. If a ballot question is approved by a majority of electors voting on it, the corresponding amendment becomes part of the Constitution.

Those parts of the joint resolution that appear in BOLD PRINT are the words of the Constitution that are proposed by the General Assembly for addition or deletion. If an amendment were approved, the words UNDERLINED would be added to the Constitution and the words in BRACKETS (e.g., [Constitution]) would be deleted. The unbolded words would remain unchanged in the Constitution.

Following the proposed amendment is the text of the question that will be placed on the ballot. Below the question is a “Plain English Statement” prepared by the Office of Attorney General, and published as required by law, indicating the purpose, limitations and effects of the ballot question upon the people of this Commonwealth.

Anyone who needs help reading this advertisement or who needs the text of the proposed amendment in an alternative format may call or write the Pennsylvania Department of State, Bureau of Commissions, Elections and Legislation, Room 210 North Office Building, Harrisburg, PA 17120, (717) 787-5280, ra-BCEL@paa.gov. Pedro A. Cortes Secretary of the Commonwealth ___________

JOINT RESOLUTION 2017-1

Proposing an amendment to the Constitution of the Commonwealth of Pennsylvania, further providing for exemptions and special provisions.

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

Section 1. The following amendment to the Constitution of Pennsylvania is proposed in accordance with the provisions of Article XI:

That section 2(b)(vi) of Article VIII be amended to read:

§ 2. Exemptions and special provisions.

(b) The General Assembly may, by law:

(vi) Authorize local taxing authorities to exclude from taxation an amount based on the assessed value of homestead property. The exclusions authorized by this clause shall not exceed one-half of the median assessed value of all homestead property, which is the existing law?

The purpose of the ballot question is to amend Article VIII, Section 2(b)(vi) of the Pennsylvania Constitution to permit the General Assembly to pass a law authorizing local taxing authorities to increase the amount of assessed value of homestead property when determining the amount of real estate tax owed. Under current law, the amount of assessed value that may be excluded from taxation cannot exceed one-half the amount of the median assessed value of all homestead property within a local taxing jurisdiction. Local taxing authorities may not increase the millage rate of its real property tax to pay for homestead property exclusions.

The effect of the ballot question would allow the General Assembly to pass a law increasing the amount of assessed value that local taxing authorities may exclude from real estate taxation for homestead property. Currently, local taxing authorities can exclude from taxation only up to one-half the amount of the median assessed value of all homestead property within the local taxing jurisdiction. If the ballot question is approved, the General Assembly would have authority to pass a law permitting local taxing authorities to exclude up to one-hundred percent (100%) of the assessed value of each homestead property when calculating the real estate tax owed on homestead property.

The ballot question, by itself, does not authorize local taxing authorities to exclude up to one-hundred percent (100%) of the assessed value of each homestead property. Local taxing authorities would continue to be prohibited from increasing the millage rate of its tax on real property to pay for homestead exclusions.