A JOINT RESOLUTION

1 Proposing an amendment to the Constitution of the Commonwealth
2 of Pennsylvania, authorizing an exclusion from taxation of
3 either a portion of the assessed value of homestead property
4 or a portion of the assessed value of all real property.

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

7 Section 1. The following amendment to the Constitution of
8 Pennsylvania is proposed in accordance with Article XI:
9 That section 2(b) of Article VIII be amended by adding a
10 clause to read:

11 § 2. Exemptions and special provisions.
12 * * *
13 (b) The General Assembly may, by law:
14 * * *
15 (vi) Authorize local taxing authorities to exclude from
16 taxation either an amount based on the assessed value of
17 homestead property or an amount based on the assessed value of
all real property. A local taxing authority may not increase the
millage rate of its tax on real property to pay for either of
these exclusions.

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