

# City of Philadelphia



Council of the City of Philadelphia  
Office of the Chief Clerk  
Room 402, City Hall  
Philadelphia

(Resolution No. 260480)

## RESOLUTION

Supporting the proposed Sam Worley Elderly Tax Relief Act, legislation to exempt qualifying long-term elderly homeowners from school, county, and municipal property taxes on their primary residences in Pennsylvania.

WHEREAS, Many elderly Pennsylvanians have spent decades contributing to their communities, maintaining their homes, and paying property taxes; and

WHEREAS, Rising property taxes can place a serious burden on seniors living on fixed or limited incomes and may threaten their ability to remain in their homes; and

WHEREAS, The proposed Sam Worley Elderly Tax Relief Act, circulated by Senator Doug Mastriano, would provide a full property tax exemption for homeowners who are at least 75 years old, have lived in Pennsylvania for at least 10 consecutive years, have owned and occupied the same primary residence for at least 10 consecutive years, and continue to use that residence as their primary home; and

WHEREAS, The proposal would allow a surviving spouse to continue receiving the exemption while remaining in the home, and would include annual verification, repayment requirements, and penalties for false claims; and

WHEREAS, The proposal is named in honor of Sam Worley, a World War II veteran who continued paying property taxes into his 100th year of life, symbolizing the need to protect seniors who have already given a lifetime of service and contribution; and

WHEREAS, Pennsylvania's existing property tax relief programs provide important support but do not fully eliminate the burden for long-term elderly homeowners who remain responsible for recurring property taxes; and

WHEREAS, Targeted property tax relief for elderly homeowners would promote aging in place, housing stability, community continuity, and dignity for Pennsylvania seniors, while requiring

# City of Philadelphia

*RESOLUTION NO. 260480 continued*

responsible implementation to protect schools, counties, municipalities, and essential public services; now, therefore, be it

RESOLVED, THAT THE COUNCIL OF THE CITY OF THE PHILADELPHIA, Hereby supports the intent of the proposed Sam Worley Elderly Tax Relief Act and urges the Pennsylvania General Assembly to advance legislation that provides full property tax relief to qualifying long-term elderly homeowners, preserves protections for surviving spouses, includes appropriate verification and anti-fraud safeguards, and ensures that implementation is fiscally responsible and does not undermine essential local services.

# City of Philadelphia

*RESOLUTION NO. 260480 continued*

CERTIFICATION: This is a true and correct copy of the original Resolution, Adopted by the Council of the City of Philadelphia on the fourteenth day of May, 2026.

Kenyatta Johnson  
PRESIDENT OF THE COUNCIL

Elizabeth McCollum  
CHIEF CLERK OF THE COUNCIL

Introduced by: Councilmember Young

Sponsored by: Councilmembers Young, Gilmore Richardson, Lozada,  
O'Rourke and Squilla