

THE GENERAL ASSEMBLY OF PENNSYLVANIA

HOUSE BILL

No. 282

Session of
1987

INTRODUCED BY D. R. WRIGHT, ITKIN, SWEET, BALDWIN, DeLUCA,
HALUSKA, COLAFELLA, PISTELLA, RYBAK, F. TAYLOR, TIGUE,
TRELLO, VEON, YANDRISEVITS, CARLSON, DISTLER, REBER, SERAFINI
AND J. L. WRIGHT, FEBRUARY 11, 1987

REFERRED TO COMMITTEE ON FINANCE, FEBRUARY 11, 1987

AN ACT

1 Amending the act of May 25, 1945 (P.L.1050, No.394), entitled
2 "An act relating to the collection of taxes levied by
3 counties, county institution districts, cities of the third
4 class, boroughs, towns, townships, certain school districts
5 and vocational school districts; conferring powers and
6 imposing duties on tax collectors, courts and various
7 officers of said political subdivisions; and prescribing
8 penalties," further providing for the duties of tax
9 collectors relating to the addition of names to tax
10 duplicates.

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

13 Section 1. Section 16 of the act of May 25, 1945 (P.L.1050,
14 No.394), known as the Local Tax Collection Law, amended June 16,
15 1972 (P.L.445, No.136), is amended to read:

16 Section 16. Adding Names to Duplicates.--In case the tax
17 collector or a deputy tax collector shall at any time find,
18 within the taxing district, any resident or inhabitant above the
19 age of eighteen years whose name does not appear upon the
20 duplicate of such taxing district, he shall report the name of
21 such person forthwith to the taxing district and to the assessor

1 who made the assessment used by the taxing district.

2 The assessor shall thereupon promptly certify the said name
3 to the taxing district which made the assessment, which shall
4 then promptly certify such name to the tax collector reporting
5 such name. If the taxing authorities of any taxing district
6 shall receive a notice from the tax collector or at any time
7 find, within the district, any resident or inhabitant above the
8 age of eighteen years whose name does not appear upon the
9 duplicate of the taxing district, it may, by resolution,
10 determine that the name of such person belongs on the tax
11 assessment list and on the tax duplicate and certify the same to
12 the tax collector with direction to collect the proper taxes
13 from such person for the current year and for the preceding year
14 or the two preceding years, if he was liable for such taxes
15 under existing law. The taxing authorities shall at the same
16 time certify such name to the county board for the assessment
17 and revision of taxes or other authority charged with the duty
18 of making the assessment used by the taxing district.

19 Upon receiving any name as aforesaid, the tax collector shall
20 add the name and assessment of such person to the duplicate of
21 the proper taxing district and proceed to collect the tax or
22 taxes assessed against such person as herein provided.

23 Section 2. This act shall take effect in 60 days.