

THE GENERAL ASSEMBLY OF PENNSYLVANIA

HOUSE BILL

No. 2465 Session of
1984

INTRODUCED BY MICOZZIE, CIVERA, ARTY, FLICK, GANNON, SERAFINI,
BELARDI, R. C. WRIGHT, DURHAM AND DONATUCCI, SEPTEMBER 19,
1984

REFERRED TO COMMITTEE ON FINANCE, SEPTEMBER 19, 1984

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," providing for tax notices of past due amounts.

9 The General Assembly of the Commonwealth of Pennsylvania
10 hereby enacts as follows:

11 Section 1. Section 6 of the act of May 25, 1945 (P.L.1050,
12 No.394), known as the Local Tax Collection Law, amended February
13 10, 1970 (P.L.8, No.7), is amended to read:

14 Section 6. Notices of Taxes.--(a) When any duplicate of
15 taxes assessed is issued and delivered by any taxing district to
16 the tax collector, he shall within thirty days after receiving
17 the tax duplicate, unless such time shall be extended by the
18 taxing district, notify every taxable whose name appears on such
19 duplicate: Provided, however, That a tax notice shall be sent to
20 every taxable whose name appears on the duplicate not later than

1 the first day of July following receipt of the tax duplicate.
2 Such notice shall contain--(1) the date of the tax notice; (2)
3 the rate or rates of taxation; (3) the valuation and
4 identification of the real property of such taxpayer; (4) the
5 occupation valuation of such taxpayer, if any; (5) the several
6 amounts of real and personal property and personal taxes for
7 which said taxpayer is liable for the current year; (6) the
8 total amount of said taxes; (7) a statement that such taxes are
9 due and payable; and (8) a request for payment thereof. A
10 separate notice shall be issued for each parcel of real property
11 of a taxable. Personal property and personal taxes may be
12 included on any one of such tax notices. Such notice shall
13 further designate a place and time where the taxes shall be paid
14 and state the time during which an abatement of tax will be
15 allowed, when full amount of tax will be collected, and when an
16 additional percentage will be added as a penalty. Such notice
17 shall be mailed or delivered to the last known post office
18 address of each of said taxables. Any such notice may include
19 information as to taxes levied by two or more taxing districts.

20 (b) At the time the tax collector sends the notice to the
21 taxpayer as provided in subsection (a), the tax claim bureau
22 shall also notify the taxpayer of the several amounts of real
23 and personal property and personal taxes for which the taxpayer
24 is liable for past years.

25 (c) The Department of Community Affairs shall prepare a
26 uniform form of tax notice and supply specimen copies thereof to
27 the county commissioners of the several counties for
28 distribution to tax collectors.

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