

THE GENERAL ASSEMBLY OF PENNSYLVANIA

HOUSE BILL

No. 2441 Session of
1990

INTRODUCED BY GANNON, ADOLPH, MAYERNIK, DURHAM, PERZEL,
R. C. WRIGHT, FLICK, CIVERA, FREIND, BOYES, ANGSTADT,
KONDRICH, FARMER, LANGTRY, GRUPPO, VAN HORNE, McNALLY, DeLUCA
AND SERAFINI, APRIL 4, 1990

REFERRED TO COMMITTEE ON LOCAL GOVERNMENT, APRIL 4, 1990

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 a Third-Party Tax Notification
9 Service Program.

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

12 Section 1. Section 6 of the act of May 25, 1945 (P.L.1050,
13 No.394), known as the Local Tax Collection Law, amended February
14 10, 1970 (P.L.8, No.7), is amended to read:

15 Section 6. Notices of Taxes.--(a) When any duplicate of
16 taxes assessed is issued and delivered by any taxing district to
17 the tax collector, he shall within thirty days after receiving
18 the tax duplicate, unless such time shall be extended by the
19 taxing district, notify every taxable whose name appears on such
20 duplicate: Provided, however, That a tax notice shall be sent to

1 every taxable whose name appears on the duplicate not later than
2 the first day of July following receipt of the tax duplicate.
3 Such notice shall contain--(1) the date of the tax notice; (2)
4 the rate or rates of taxation; (3) the valuation and
5 identification of the real property of such taxpayer; (4) the
6 occupation valuation of such taxpayer, if any; (5) the several
7 amounts of real and personal property and personal taxes for
8 which said taxpayer is liable for the current year; (6) the
9 total amount of said taxes; (7) a statement that such taxes are
10 due and payable; and (8) a request for payment thereof. A
11 separate notice shall be issued for each parcel of real property
12 of a taxable. Personal property and personal taxes may be
13 included on any one of such tax notices. Such notice shall
14 further designate a place and time where the taxes shall be paid
15 and state the time during which an abatement of tax will be
16 allowed, when full amount of tax will be collected, and when an
17 additional percentage will be added as a penalty. Such notice
18 shall be mailed or delivered to the last known post office
19 address of each of said taxables. Any such notice may include
20 information as to taxes levied by two or more taxing districts.

21 (b) The Department of Community Affairs shall prepare a
22 uniform form of tax notice and supply specimen copies thereof to
23 the county commissioners of the several counties for
24 distribution to tax collectors.

25 (c) In addition to such notice, the tax collector shall
26 provide, within the same envelope in which the notice required
27 under subsection (a) is sent, a form to be known as the "Third-
28 Party Tax Notice Card" pursuant to section 6.1.

29 Section 2. The act is amended by adding a section to read:

30 Section 6.1. Third-Party Tax Notification Service Program.--

1 (a) The Third-Party Tax Notification Service Program is hereby
2 established to limit the risk of Pennsylvania real property
3 owners whose real property tax payments become delinquent of
4 having such real property sold by the tax claim bureau at a real
5 estate tax sale.

6 (b) Under this program, it shall be the duty of the receiver
7 or collector of taxes to provide within the same envelope
8 containing the notice of taxes which is sent to each property
9 owner as provided for in section 6, a form to be known as the
10 "Third-Party Tax Notice Card." On such card, which shall be
11 returned at the election of the real property owner to the
12 receiver or collector of taxes, a real property owner may
13 designate at least one individual, agent or agency to be
14 contacted by the tax claim bureau in the county in the case
15 where the real property owner fails to make full payment on the
16 real property taxes prescribed in the tax notice, and where the
17 receiver or collector of taxes has made a return to such bureau
18 for filing of a claim for such property pursuant to section 306
19 of the act of July 7, 1947 (P.L.1368, No.542), known as the
20 "Real Estate Tax Sale Law." The card shall be in the form of a
21 prepaid postage parcel returnable to the receiver or collector
22 of taxes, and shall contain--(1) a description of the Third-
23 Party Tax Notification Service Program, including, but not
24 limited to, the purpose of such program, procedures for
25 completing and remitting the card, the procedures by which the
26 designated party will be contacted, notice that a third-party
27 designee shall incur no liability to pay any delinquent real
28 property taxes, and notice that all information placed on the
29 card by the real property owner shall remain confidential; (2)
30 space for the name of the designee; (3) space for the permanent

address of the designee; (4) space for the home and work telephone numbers of the designee; (5) space for the name of the real property owner; (6) space for the address at which the real property owner resides; and (7) space for the date.

(c) Any real property owner shall only be required to remit such a card on one occasion, but may, at any time, designate a new third-party contact. The receiver or collector of taxes shall keep permanent record of all third-party tax notification cards received and utilize such cards in any subsequent tax year. The card shall be kept on file until such time that the real property owner indicates withdrawal from the program.

(d) Upon the effective date of this section in any taxing district, the receiver or collector of taxes shall send notice of the program to the mayor of any borough, the municipal secretary or clerk in any township, borough or town in the county, and the agency on aging within such county. The notice shall contain--(1) information describing the program and its procedures of administration; and (2) a statement that each will receive a duplicate notice sent to an individual, agent or agency designated on a Third-Party Tax Notification Card by the bureau for claims for which the bureau has received such card.

(e) At such time that the receiver or collector of taxes makes a return to the bureau for taxes of a real property owner as provided for by the "Real Estate Tax Sale Law," from whom a Third-Party Tax Notice Card has been received, the receiver or collector of taxes shall send a duplicate of such card with the return.

(f) The cost of producing the card in the manner prescribed by this section shall be paid by the taxing district.

Section 3. This act shall take effect January 1, 1991.