

THE GENERAL ASSEMBLY OF PENNSYLVANIA

HOUSE BILL

No. 216 Session of
1993

INTRODUCED BY DeLUCA, PESCI, DALEY, LAUGHLIN, McCALL, TRELLO AND
PISTELLA, FEBRUARY 3, 1993

REFERRED TO COMMITTEE ON RULES, FEBRUARY 3, 1993

AN ACT

1 Amending the act of July 28, 1953 (P.L.723, No.230), entitled,
2 as amended, "An act relating to counties of the second class
3 and second class A; amending, revising, consolidating and
4 changing the laws relating thereto," providing for
5 installment payment of county real estate taxes.

6 The General Assembly of the Commonwealth of Pennsylvania
7 hereby enacts as follows:

8 Section 1. The act of July 28, 1953 (P.L.723, No.230), known
9 as the Second Class County Code, is amended by adding a section
10 to read:

11 Section 1976. Installment Payment of Taxes.--(a) The county
12 commissioners shall have power to provide by ordinance for the
13 collection and payment of county real estate taxes in not more
14 than four installments. Where payment of taxes is made on the
15 installment basis, no abatement or discount shall be allowed on
16 said taxes.

17 (b) Any such ordinance shall set forth the number of
18 installments in which taxes shall be paid and the dates when the
19 respective installments become due and delinquent. To each

1 installment on the date when it becomes delinquent, a penalty of
2 up to ten per centum (10%) shall be added, which shall be
3 collected by the person or persons responsible for collecting
4 county real estate taxes. No further penalties, except as
5 hereinafter provided, shall be added to any installment of
6 taxes, unless one or more installments remain unpaid, and the
7 lands upon which such installments are due are returned under
8 existing laws to the county commissioners for nonpayment of
9 taxes, or in case a lien for such unpaid installment or
10 installments is filed under existing laws in the office of the
11 prothonotary, in which case, the additional penalty or interest
12 provided for by such existing return and lien laws shall apply.

13 (c) The payment of the first installment by a taxpayer
14 before the same becomes delinquent shall conclusively evidence
15 an intention to pay his taxes on the installment plan, as
16 provided by said ordinance.

17 (d) Where a taxpayer shall fail to evidence an intention to
18 pay on the installment plan, as hereinbefore provided, his taxes
19 shall become due and payable and be collected as elsewhere
20 provided by law, subject to the discounts and penalties provided
21 thereby.

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