

THE GENERAL ASSEMBLY OF PENNSYLVANIA

HOUSE BILL

No. 216 Session of
1993

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

SENATOR PECORA, LOCAL GOVERNMENT, IN SENATE, AS AMENDED,
FEBRUARY 7, 1994

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. NOTWITHSTANDING THE PROVISIONS OF ANY <—
15 OTHER LAW, THE COUNTY COMMISSIONERS SHALL HAVE THE POWER TO
16 PROVIDE BY ORDINANCE OR RESOLUTION FOR THE COLLECTION AND
17 PAYMENT OF COUNTY REAL ESTATE TAXES IN NOT MORE THAN FOUR
18 INSTALLMENTS IF THE TAXES ARE PAYABLE BY AN INDIVIDUAL ON THE

1 INDIVIDUAL'S PRIMARY RESIDENCE AND THE INDIVIDUAL HAS INCOME AT
2 OR BELOW THE FEDERAL POVERTY GUIDELINES, OR IS AN ELIGIBLE
3 CLAIMANT UNDER THE ACT OF AUGUST 14, 1991 (P.L.342, NO.36),
4 KNOWN AS THE "LOTTERY FUND PRESERVATION ACT." Where payment of
5 taxes is made on the installment basis, no abatement or discount
6 shall be allowed on said taxes.

7 (b) Any such ordinance shall set forth the number of
8 installments in which taxes shall be paid and the dates when the
9 respective installments become due and delinquent. To each
10 installment on the date when it becomes delinquent, a penalty of <—
11 up to ten per centum (10%) shall be added, which shall be
12 collected by the person or persons responsible for collecting
13 county real estate taxes. No further penalties, except as
14 hereinafter provided, shall be added to any installment of
15 taxes, unless one or more installments remain unpaid, and the
16 lands upon which such installments are due are returned under
17 existing laws to the county commissioners for nonpayment of
18 taxes, or in case a lien for such unpaid installment or
19 installments is filed under existing laws in the office of the
20 prothonotary, in which case, the additional penalty or interest
21 provided for by such existing return and lien laws shall apply.

22 THE STANDARD PENALTY AND INTEREST FOR DELINQUENT TAXES SHALL BE <—
23 ADDED TO THE INSTALLMENT PAYMENT.

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

28 (d) Where a taxpayer shall fail to evidence an intention to
29 pay on the installment plan, as hereinbefore provided, his taxes
30 shall become due and payable and be collected as elsewhere

1 provided by law, subject to the discounts and penalties provided
2 thereby.

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