

THE GENERAL ASSEMBLY OF PENNSYLVANIA

HOUSE BILL

No. 366 Session of
1993

INTRODUCED BY MURPHY, MICOZZIE, TRELLO, HALUSKA, BELARDI, TIGUE,
KAISER, DeLUCA, BELFANTI, PISTELLA, CAWLEY AND COLAFELLA,
FEBRUARY 10, 1993

REFERRED TO COMMITTEE ON LOCAL GOVERNMENT, FEBRUARY 10, 1993

AN ACT

1 Amending the act of May 22, 1933 (P.L.853, No.155), entitled "An
2 act relating to taxation; designating the subjects, property
3 and persons subject to and exempt from taxation for all local
4 purposes; providing for and regulating the assessment and
5 valuation of persons, property and subjects of taxation for
6 county purposes, and for the use of those municipal and
7 quasi-municipal corporations which levy their taxes on county
8 assessments and valuations; amending, revising and
9 consolidating the law relating thereto; and repealing
10 existing laws," requiring collection of certain county taxes
11 on a monthly basis.

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

14 Section 1. The act of May 22, 1933 (P.L.853, No.155), known
15 as The General County Assessment Law, is amended by adding a
16 section to read:

17 Section 207. Monthly Collection of Certain County Taxes.--

18 (a) Notwithstanding the provisions of any other law, a county
19 of the second class shall provide by ordinance or resolution for
20 the collection and payment of its real estate taxes under
21 section 201 of the act in twelve equal monthly installments if
22 the taxes are payable by an individual with income at or below

1 the Federal poverty guidelines or who is an eligible claimant
2 under the act of August 14, 1991 (P.L.342, No.36), known as the
3 "Lottery Fund Preservation Act." Where payment of taxes is made
4 on the installment basis, no abatement or discount shall be
5 allowed on the taxes.

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

19 (c) The payment of the first installment by a taxpayer
20 before the same becomes delinquent shall conclusively evidence
21 an intention to pay his taxes on the installment plan, as
22 provided by said ordinance or resolution.

23 (d) Where a taxpayer shall fail to evidence an intention to
24 pay on the installment plan, as hereinbefore provided, his taxes
25 shall become due and payable and be collected as elsewhere
26 provided by law, subject to the discounts and penalties provided
27 thereby.

28 (e) This section shall apply to taxes levied for the fiscal
29 year beginning January 1, 1994, and to each fiscal year
30 thereafter.

1 Section 2. This act shall take effect immediately.