

THE GENERAL ASSEMBLY OF PENNSYLVANIA

HOUSE BILL

No. 368 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 URBAN AFFAIRS, FEBRUARY 10, 1993

AN ACT

1 Amending the act of May 12, 1911 (P.L.295, No.187), entitled "A
2 supplement to an act, entitled 'An act for the government of
3 cities of the second class,' approved the seventh day of
4 March, Anno Domini one thousand nine hundred and one;
5 providing for the levy, collection, and disbursement of taxes
6 and water-rents, or rates, and conferring certain powers and
7 duties in reference thereto upon the city treasurer, the
8 board of water assessors, and the collector of delinquent
9 taxes; and repealing certain acts relating to matters herein
10 provided for," requiring collection of certain taxes of
11 cities of the second class 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 12, 1911 (P.L.295, No.187),
15 entitled "A supplement to an act, entitled 'An act for the
16 government of cities of the second class,' approved the seventh
17 day of March, Anno Domini one thousand nine hundred and one;
18 providing for the levy, collection, and disbursement of taxes
19 and water-rents, or rates, and conferring certain powers and
20 duties in reference thereto upon the city treasurer, the board
21 of water assessors, and the collector of delinquent taxes; and
22 repealing certain acts relating to matters herein provided for,"

1 is amended by adding a section to read:

2 Section 7.1. A city of the second class shall provide by
3 ordinance or resolution for the collection and payment of its
4 real estate taxes in twelve equal monthly installments if the
5 taxes are payable by an individual with income at or below the
6 Federal poverty guidelines or who is an eligible claimant under
7 the act of August 14, 1991 (P.L.342, No.36), known as the
8 "Lottery Fund Preservation Act." Where payment of taxes is made
9 on the installment basis, no abatement or discount shall be
10 allowed on the taxes.

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

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

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

1 provided in this act, subject to the discounts and penalties
2 provided thereby.

3 This section shall apply to taxes levied for the fiscal year
4 beginning January 1, 1994, and to each fiscal year thereafter.

5 Section 2. This act shall take effect immediately.