

THE GENERAL ASSEMBLY OF PENNSYLVANIA

HOUSE BILL

No. 1942 Session of 2009

INTRODUCED BY MURPHY, PASHINSKI, SIPTROTH, KORTZ, MAHONEY,  
YOUNGBLOOD AND MURT, AUGUST 20, 2009

REFERRED TO COMMITTEE ON URBAN AFFAIRS, AUGUST 20, 2009

AN ACT

1 Amending the act of April 26, 1935 (P.L.90, No.39), entitled "An  
2 act to promote uniformity in the assessment and taxation of  
3 properties and persons within the territorial limits of  
4 cities of the second class A, by providing that city and  
5 school taxes within such territorial limits shall be  
6 assessed, levied, and collected upon the basis of the  
7 assessments for taxation for county purposes; and requiring  
8 the furnishing of tax duplicates by the county taxing  
9 authorities to such cities and to school districts  
10 coterminous therewith; abolishing the department of assessors  
11 in cities of the second class A; consolidating tax statements  
12 covering city, school, county, and poor taxes therein, and  
13 making uniform the time for levy and collection of said taxes  
14 respectively, and regulating the discounts therefrom and  
15 penalties thereon," further providing for levy and collection  
16 of taxes by cities of the second class A.

17 The General Assembly of the Commonwealth of Pennsylvania  
18 hereby enacts as follows:

19 Section 1. Section 3 of the act of April 26, 1935 (P.L.90,  
20 No.39), entitled "An act to promote uniformity in the assessment  
21 and taxation of properties and persons within the territorial  
22 limits of cities of the second class A, by providing that city  
23 and school taxes within such territorial limits shall be  
24 assessed, levied, and collected upon the basis of the  
25 assessments for taxation for county purposes; and requiring the

1 furnishing of tax duplicates by the county taxing authorities to  
2 such cities and to school districts coterminous therewith;  
3 abolishing the department of assessors in cities of the second  
4 class A; consolidating tax statements covering city, school,  
5 county, and poor taxes therein, and making uniform the time for  
6 levy and collection of said taxes respectively, and regulating  
7 the discounts therefrom and penalties thereon," is amended to  
8 read:

9       Section 3. From and after January first, one thousand nine  
10 hundred and thirty-seven the proper authorities of each city of  
11 the second class A, and of the school district, and poor  
12 district, within or coextensive therewith or having territory  
13 therein, charged with the levying of taxes within the  
14 territorial limits of cities of the second class A, shall  
15 annually levy their respective taxes and cause the same to be  
16 collected at the same time or times as required by existing law  
17 for the levy and collection of county taxes in such cities:  
18 Provided, however, That:

19       (1) taxes levied by the proper authorities of each city of  
20 the second class A shall be collected by a separate bill or  
21 statement from that used for the collection of taxes levied by  
22 the proper authorities of each county or school district; and

23       (2) all taxables shall have the right to make payment of all  
24 such taxes, including any fees imposed as a result of delinquent  
25 payment of all such taxes, by installment payments thereon, as  
26 provided under existing law.

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