

## AMENDMENTS TO HOUSE BILL NO. 1590

Sponsor: REPRESENTATIVE MACKENZIE

Printer's No. 3548

1 Amend Bill, page 1, line 9, by striking out "and"

2 Amend Bill, page 1, line 10, by inserting after "information"  
3 and for payment of taxes; and further providing for notice of  
4 taxes

5 Amend Bill, page 8, line 15, by striking out "a section" and  
6 inserting  
7 sections

8 Amend Bill, page 12, by inserting between lines 7 and 8

9 Section 5.2. Payment of taxes.

10 No payment of taxes shall be payable to an account that is in  
11 or includes an individual's name but may be payable to an  
12 account that includes the name of an office, title or position.

13 Section 3. Section 6 of the act, amended June 26, 1995  
14 (P.L.61, No.11), is amended to read:

15 Section 6. Notices of Taxes.--When any duplicate of taxes  
16 assessed is issued and delivered by any taxing district to the  
17 tax collector, he shall within thirty days after receiving the  
18 tax duplicate, unless such time shall be extended by the taxing  
19 district, notify every taxable whose name appears on such  
20 duplicate: Provided, however, That a tax notice shall be sent to  
21 every taxable whose name appears on the duplicate not later than  
22 the first day of July following receipt of the tax duplicate, or  
23 not later than fifteen days after the duplicate of taxes  
24 assessed is issued and delivered by the taxing district to the  
25 tax collector if such delivery is after the sixteenth day of  
26 June: And provided further, That municipalities that have  
27 adopted a home rule charter under the act of April 13, 1972  
28 (P.L.184, No.62), known as the "Home Rule Charter and Optional  
29 Plans Law," may establish a different date for the sending of  
30 tax notices to taxables. Such notice shall contain--(1) the date  
31 of the tax notice; (2) the rate or rates of taxation; (3) the  
32 valuation and identification of the real property of such  
33 taxpayer; (4) the occupation valuation of such taxpayer, if any;  
34 (5) the several amounts of real and personal property and

1 personal taxes for which said taxpayer is liable for the current  
2 year; (6) the total amount of said taxes; (7) a statement that  
3 such taxes are due and payable; [and] (8) a request for payment  
4 thereof; and (9) an example of the wording to whom the payment  
5 must be made as provided for in section 5.2. A separate notice  
6 shall be issued for each parcel of real property of a taxable.  
7 Personal property and personal taxes may be included on any one  
8 of such tax notices. Such notice shall further designate a place  
9 and time where the taxes shall be paid and state the time during  
10 which an abatement of tax will be allowed, when full amount of  
11 tax will be collected, and when an additional percentage will be  
12 added as a penalty. Such notice shall be mailed or delivered to  
13 the last known post office address of each of said taxables. Any  
14 such notice may include information as to taxes levied by two or  
15 more taxing districts.

16 The Department of Community Affairs shall prepare a uniform  
17 form of tax notice and supply specimen copies thereof to the  
18 county commissioners of the several counties for distribution to  
19 tax collectors.

20 Amend Bill, page 12, line 12, by striking out "3" and  
21 inserting

22 4

23 Amend Bill, page 12, line 14, by striking out "4" and  
24 inserting

25 5

26 Amend Bill, page 12, line 19, by striking out "5" and  
27 inserting

28 6