

## AMENDMENTS TO HOUSE BILL NO. 1646

Sponsor: REPRESENTATIVE PIELLI

Printer's No. 1930

1 Amend Bill, page 1, lines 1 through 5, by striking out all of  
2 said lines and inserting

3 Amending the act of July 7, 1947 (P.L.1368, No.542), entitled  
4 "An act amending, revising and consolidating the laws  
5 relating to delinquent county, city, except of the first and  
6 second class and second class A, borough, town, township,  
7 school district, except of the first class and school  
8 districts within cities of the second class A, and  
9 institution district taxes, providing when, how and upon what  
10 property, and to what extent liens shall be allowed for such  
11 taxes, the return and entering of claims therefor; the  
12 collection and adjudication of such claims, sales of real  
13 property, including seated and unseated lands, subject to the  
14 lien of such tax claims; the disposition of the proceeds  
15 thereof, including State taxes and municipal claims recovered  
16 and the redemption of property; providing for the discharge  
17 and divestiture by certain tax sales of all estates in  
18 property and of mortgages and liens on such property, and the  
19 proceedings therefor; creating a Tax Claim Bureau in each  
20 county, except counties of the first and second class, to act  
21 as agent for taxing districts; defining its powers and  
22 duties, including sales of property, the management of  
23 property taken in sequestration, and the management, sale and  
24 disposition of property heretofore sold to the county  
25 commissioners, taxing districts and trustees at tax sales;  
26 providing a method for the service of process and notices;  
27 imposing duties on taxing districts and their officers and on  
28 tax collectors, and certain expenses on counties and for  
29 their reimbursement by taxing districts; and repealing  
30 existing laws," in sale of property, providing for  
31 incapacitated adults and older adults and delinquent real  
32 estate tax notification to designated individual; and  
33 imposing duties on the Department of Community and Economic  
34 Development.

35 Amend Bill, page 1, lines 8 through 18; pages 2 through 4,  
36 lines 1 through 30; page 5, lines 1 through 3; by striking out

1 all of said lines on said pages and inserting

2 Section 1. The act of July 7, 1947 (P.L.1368, No.542), known  
3 as the Real Estate Tax Sale Law, is amended by adding a section  
4 to read:

5 Section 619.2. Incapacitated Adults and Older Adults;  
6 Delinquent Real Estate Tax Notification to Designated  
7 Individual.--(a) The department shall develop a designation  
8 form to be used by an owner who is an incapacitated adult or  
9 older adult to assign a designated individual to receive a  
10 notification regarding delinquent real estate taxes on the  
11 owner's real property.

12 (b) The designation form shall contain the following  
13 information:

14 (1) The name of the owner.

15 (2) The date of birth of the owner.

16 (3) The telephone number, email address and other contact  
17 information of the owner.

18 (4) The address of the owner's real property.

19 (5) The name of the owner's designated individual.

20 (6) The address, telephone number, email address and other  
21 contact information of the owner's designated individual.

22 (7) A verification that the designated individual is any of  
23 the following:

24 (i) A next of kin of the owner.

25 (ii) An agent, guardian, trustee or other representative of  
26 the owner under authority granted in accordance with 20 Pa.C.S.  
27 (relating to decedents, estates and fiduciaries).

28 (8) Verification that the owner is an incapacitated adult or  
29 an older adult.

30 (9) Other information as may be determined by the department  
31 as necessary to comply with this section.

32 (c) The department shall make the designation form, along  
33 with any explanation, instructions or other information deemed  
34 necessary by the department, available through the following  
35 means:

36 (1) Posting the designation form and other information on  
37 the publicly accessible Internet website of the department.

38 (2) Distributing a physical copy of the designation form and  
39 other information to each local taxing authority.

40 (3) Distributing a physical copy of the designation form and  
41 other information to each area agency on aging in this  
42 Commonwealth.

43 (d) An owner may complete a designation form and send the  
44 designation form to the bureau in the county where the real  
45 property is located.

46 (e) A county tax claim bureau that receives a completed  
47 designation form shall thereafter send notification regarding  
48 delinquent real estate taxes on the owner's real property to  
49 both the owner and the designated individual specified in the

1 designation form.

2 (f) An owner who submitted a designation form may rescind  
3 the assignment by providing written notice of the rescission to  
4 the bureau in the county where the real property is located.

5 (g) In all cases in this act where notice is required to be  
6 provided to an owner, the same notice shall be provided to a  
7 designated individual.

8 (h) A county tax claim bureau or other public entity that  
9 receives a completed designation form or written notice of  
10 rescission under this section shall maintain the confidentiality  
11 of the form or notice. A completed designation form and written  
12 notice of rescission is not accessible for inspection and  
13 duplication under the act of February 14, 2008 (P.L.6, No.3),  
14 known as the "Right-to-Know Law."

15 (i) Nothing in this section shall be construed to affect any  
16 authority granted in accordance with 20 Pa.C.S.

17 (j) As used in this section, the following words and phrases  
18 shall have the meanings given to them in this subsection unless  
19 the context clearly indicates otherwise:

20 "Department," shall mean the Department of Community and  
21 Economic Development.

22 "Designated individual," shall mean any of the following  
23 persons designated by an owner who is an incapacitated adult or  
24 older adult to receive notification regarding delinquent real  
25 estate taxes on behalf of the owner because the owner is unable  
26 or has limited ability to receive or manage the delinquent real  
27 estate tax notice:

28 (1) A next of kin of the owner.

29 (2) An agent, guardian, trustee or other representative of  
30 the owner under authority granted in accordance with 20 Pa.C.S.

31 "Designation form," shall mean the form developed by the  
32 department in accordance with this section.

33 "Incapacitated adult," shall mean an individual who is at  
34 least eighteen (18) years of age and:

35 (1) resides in a hospital, assisted living facility,  
36 rehabilitation facility or other health care or treatment  
37 facility; or

38 (2) has a health condition.

39 "Local taxing authority," as follows:

40 (1) A political subdivision that levies real estate taxes.

41 (2) The term includes a county, city, borough, incorporated  
42 town, township, home rule municipality, optional plan  
43 municipality, optional charter municipality, school district,  
44 institution district or a similar general purpose unit of  
45 government that may be created or authorized by statute.

46 "Older adult," shall mean an individual who is at least sixty  
47 (60) years of age.