

THE GENERAL ASSEMBLY OF PENNSYLVANIA

HOUSE BILL

No. 1646 Session of 2023

INTRODUCED BY PIELLI, KAZEEM, MADDEN, BOROWSKI, KRAJEWSKI, STEELE, SHUSTERMAN, SANCHEZ, KHAN, SCHLOSSBERG, FREEMAN, CERRATO, HANBIDGE, CIRESI, HILL-EVANS, SMITH-WADE-EL, CEPEDA-FREYTIZ, HOWARD, DELLOSO, MAYES, GILLEN, CONKLIN AND GREEN, AUGUST 29, 2023

AS REPORTED FROM COMMITTEE ON COMMERCE, HOUSE OF REPRESENTATIVES, AS AMENDED, NOVEMBER 15, 2023

AN ACT

1 ~~Amending Title 53 (Municipalities Generally) of the Pennsylvania~~<--
2 ~~Consolidated Statutes, in assessments of persons and~~
3 ~~property, providing for delinquent real estate tax~~
4 ~~notification; and imposing duties on the Department of~~
5 ~~Community and Economic Development.~~
6 AMENDING THE ACT OF JULY 7, 1947 (P.L.1368, NO.542), ENTITLED <--
7 "AN ACT AMENDING, REVISING AND CONSOLIDATING THE LAWS
8 RELATING TO DELINQUENT COUNTY, CITY, EXCEPT OF THE FIRST AND
9 SECOND CLASS AND SECOND CLASS A, BOROUGH, TOWN, TOWNSHIP,
10 SCHOOL DISTRICT, EXCEPT OF THE FIRST CLASS AND SCHOOL
11 DISTRICTS WITHIN CITIES OF THE SECOND CLASS A, AND
12 INSTITUTION DISTRICT TAXES, PROVIDING WHEN, HOW AND UPON WHAT
13 PROPERTY, AND TO WHAT EXTENT LIENS SHALL BE ALLOWED FOR SUCH
14 TAXES, THE RETURN AND ENTERING OF CLAIMS THEREFOR; THE
15 COLLECTION AND ADJUDICATION OF SUCH CLAIMS, SALES OF REAL
16 PROPERTY, INCLUDING SEATED AND UNSEATED LANDS, SUBJECT TO THE
17 LIEN OF SUCH TAX CLAIMS; THE DISPOSITION OF THE PROCEEDS
18 THEREOF, INCLUDING STATE TAXES AND MUNICIPAL CLAIMS RECOVERED
19 AND THE REDEMPTION OF PROPERTY; PROVIDING FOR THE DISCHARGE
20 AND DIVESTITURE BY CERTAIN TAX SALES OF ALL ESTATES IN
21 PROPERTY AND OF MORTGAGES AND LIENS ON SUCH PROPERTY, AND THE
22 PROCEEDINGS THEREFOR; CREATING A TAX CLAIM BUREAU IN EACH
23 COUNTY, EXCEPT COUNTIES OF THE FIRST AND SECOND CLASS, TO ACT
24 AS AGENT FOR TAXING DISTRICTS; DEFINING ITS POWERS AND
25 DUTIES, INCLUDING SALES OF PROPERTY, THE MANAGEMENT OF
26 PROPERTY TAKEN IN SEQUESTRATION, AND THE MANAGEMENT, SALE AND
27 DISPOSITION OF PROPERTY HERETOFORE SOLD TO THE COUNTY
28 COMMISSIONERS, TAXING DISTRICTS AND TRUSTEES AT TAX SALES;
29 PROVIDING A METHOD FOR THE SERVICE OF PROCESS AND NOTICES;
30 IMPOSING DUTIES ON TAXING DISTRICTS AND THEIR OFFICERS AND ON

1 TAX COLLECTORS, AND CERTAIN EXPENSES ON COUNTIES AND FOR
2 THEIR REIMBURSEMENT BY TAXING DISTRICTS; AND REPEALING
3 EXISTING LAWS," IN SALE OF PROPERTY, PROVIDING FOR
4 INCAPACITATED ADULTS AND OLDER ADULTS AND DELINQUENT REAL
5 ESTATE TAX NOTIFICATION TO DESIGNATED INDIVIDUAL; AND
6 IMPOSING DUTIES ON THE DEPARTMENT OF COMMUNITY AND ECONOMIC
7 DEVELOPMENT.

8 The General Assembly of the Commonwealth of Pennsylvania
9 hereby enacts as follows:

10 ~~Section 1. Chapter 85 of Title 53 of the Pennsylvania~~ <--
11 ~~Consolidated Statutes is amended by adding a subchapter to read:~~

12 SUBCHAPTER G

13 DELINQUENT REAL ESTATE TAX NOTIFICATION

14 Sec.

15 ~~8591. Scope of subchapter.~~

16 ~~8592. Definitions.~~

17 ~~8593. Designation forms.~~

18 ~~8594. Construction.~~

19 ~~§ 8591. Scope of subchapter.~~

20 ~~This subchapter relates to delinquent real estate tax~~
21 ~~notification.~~

22 ~~§ 8592. Definitions.~~

23 ~~The following words and phrases when used in this subchapter~~
24 ~~shall have the meanings given to them in this section unless the~~
25 ~~context clearly indicates otherwise:~~

26 ~~"Department." The Department of Community and Economic~~
27 ~~Development.~~

28 ~~"Designated individual." Any of the following persons~~
29 ~~designated by an owner who is an incapacitated adult or older~~
30 ~~adult to receive notification regarding delinquent real estate~~
31 ~~taxes on behalf of the owner because the owner is unable or has~~
32 ~~limited ability to receive or manage the delinquent real estate~~
33 ~~tax notice:~~

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

2 ~~(2) An agent, guardian, trustee or other representative~~
3 ~~of the owner under authority granted in accordance with 20-~~
4 ~~Pa.C.S. (relating to decedents, estates and fiduciaries).~~

5 ~~"Designation form." The form developed by the department in~~
6 ~~accordance with section 8593 (relating to designation forms).~~

7 ~~"Incapacitated adult." An individual who is 18 years of age~~
8 ~~or older and:~~

9 ~~(1) resides in a hospital, assisted living facility,~~
10 ~~rehabilitation facility or other health care or treatment~~
11 ~~facility; or~~

12 ~~(2) has a serious health condition.~~

13 ~~"Local taxing authority." As follows:~~

14 ~~(1) A political subdivision that levies real estate~~
15 ~~taxes.~~

16 ~~(2) The term includes a county, city, borough,~~
17 ~~incorporated town, township, home rule municipality, optional~~
18 ~~plan municipality, optional charter municipality, school~~
19 ~~district, institution district or a similar general purpose~~
20 ~~unit of government that may be created or authorized by~~
21 ~~statute.~~

22 ~~"Older adult." An individual who is 60 years of age or~~
23 ~~older.~~

24 ~~"Owner." As defined in section 102 of the act of July 7,~~
25 ~~1947 (P.L.1368, No.542), known as the Real Estate Tax Sale Law.~~
26 ~~§ 8593. Designation forms.~~

27 ~~(a) Development. The department shall develop a designation~~
28 ~~form to be used by an owner who is an incapacitated adult or~~
29 ~~older adult to assign a designated individual to receive any~~
30 ~~notification regarding delinquent real estate taxes on the~~

1 ~~owner's real property.~~

2 ~~(b) Contents. The designation form shall contain the~~
3 ~~following information:~~

4 ~~(1) The name of the owner.~~

5 ~~(2) The date of birth of the owner.~~

6 ~~(3) The telephone number, email address and other~~
7 ~~contact information of the owner.~~

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

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

10 ~~(6) The address, telephone number, email address and~~
11 ~~other contact information of the owner's designated~~
12 ~~individual.~~

13 ~~(7) The relationship of the designated individual to the~~
14 ~~owner.~~

15 ~~(c) Public notice. The department shall make the~~
16 ~~designation form, along with any explanation, instructions or~~
17 ~~other information deemed necessary by the department, available~~
18 ~~through the following means:~~

19 ~~(1) Posting the designation form and other information~~
20 ~~on the publicly accessible Internet website of the~~
21 ~~department.~~

22 ~~(2) Distributing a physical copy of the designation form~~
23 ~~and other information on an annual basis to each local taxing~~
24 ~~authority upon request of the local taxing authority.~~

25 ~~(3) Distributing a physical copy of the designation form~~
26 ~~and other information on an annual basis to each area agency~~
27 ~~on aging in this Commonwealth.~~

28 ~~(d) Completion. An owner may complete a designation form~~
29 ~~and send the designation form to the appropriate local taxing~~
30 ~~authority.~~

1 ~~(e) Local taxing authority.~~

2 ~~(1) A local taxing authority that receives a completed~~
3 ~~designation form shall thereafter send notification regarding~~
4 ~~delinquent real estate taxes on the owner's real property to~~
5 ~~the designated individual specified in the designation form.~~

6 ~~(2) The following apply to notification regarding a~~
7 ~~scheduled sheriff's sale of the owner's real property:~~

8 ~~(i) Notification must first be made by mail to the~~
9 ~~designated individual's address at least 90 days prior to~~
10 ~~the sheriff's sale.~~

11 ~~(ii) Subsequent notification must be made by both~~
12 ~~email and telephone not later than 60 days prior to the~~
13 ~~sheriff's sale.~~

14 ~~(f) Rescission. An owner who submitted a designation form~~
15 ~~may rescind the assignment by providing written notice of the~~
16 ~~rescission to the local taxing authority.~~

17 ~~§ 8594. Construction.~~

18 ~~This subchapter shall not affect any authority granted in~~
19 ~~accordance with 20 Pa.C.S. (relating to decedents, estates and~~
20 ~~fiduciaries).~~

21 SECTION 1. THE ACT OF JULY 7, 1947 (P.L.1368, NO.542), KNOWN <--
22 AS THE REAL ESTATE TAX SALE LAW, IS AMENDED BY ADDING A SECTION
23 TO READ:

24 SECTION 619.2. INCAPACITATED ADULTS AND OLDER ADULTS;
25 DELINQUENT REAL ESTATE TAX NOTIFICATION TO DESIGNATED
26 INDIVIDUAL.--(A) THE DEPARTMENT SHALL DEVELOP A DESIGNATION
27 FORM TO BE USED BY AN OWNER WHO IS AN INCAPACITATED ADULT OR
28 OLDER ADULT TO ASSIGN A DESIGNATED INDIVIDUAL TO RECEIVE A
29 NOTIFICATION REGARDING DELINQUENT REAL ESTATE TAXES ON THE
30 OWNER'S REAL PROPERTY.

1 (B) THE DESIGNATION FORM SHALL CONTAIN THE FOLLOWING
2 INFORMATION:

3 (1) THE NAME OF THE OWNER.

4 (2) THE DATE OF BIRTH OF THE OWNER.

5 (3) THE TELEPHONE NUMBER, EMAIL ADDRESS AND OTHER CONTACT
6 INFORMATION OF THE OWNER.

7 (4) THE ADDRESS OF THE OWNER'S REAL PROPERTY.

8 (5) THE NAME OF THE OWNER'S DESIGNATED INDIVIDUAL.

9 (6) THE ADDRESS, TELEPHONE NUMBER, EMAIL ADDRESS AND OTHER
10 CONTACT INFORMATION OF THE OWNER'S DESIGNATED INDIVIDUAL.

11 (7) A VERIFICATION THAT THE DESIGNATED INDIVIDUAL IS ANY OF
12 THE FOLLOWING:

13 (I) A NEXT OF KIN OF THE OWNER.

14 (II) AN AGENT, GUARDIAN, TRUSTEE OR OTHER REPRESENTATIVE OF
15 THE OWNER UNDER AUTHORITY GRANTED IN ACCORDANCE WITH 20 PA.C.S.
16 (RELATING TO DECEDENTS, ESTATES AND FIDUCIARIES).

17 (8) VERIFICATION THAT THE OWNER IS AN INCAPACITATED ADULT OR
18 AN OLDER ADULT.

19 (9) OTHER INFORMATION AS MAY BE DETERMINED BY THE DEPARTMENT
20 AS NECESSARY TO COMPLY WITH THIS SECTION.

21 (C) THE DEPARTMENT SHALL MAKE THE DESIGNATION FORM, ALONG
22 WITH ANY EXPLANATION, INSTRUCTIONS OR OTHER INFORMATION DEEMED
23 NECESSARY BY THE DEPARTMENT, AVAILABLE THROUGH THE FOLLOWING
24 MEANS:

25 (1) POSTING THE DESIGNATION FORM AND OTHER INFORMATION ON
26 THE PUBLICLY ACCESSIBLE INTERNET WEBSITE OF THE DEPARTMENT.

27 (2) DISTRIBUTING A PHYSICAL COPY OF THE DESIGNATION FORM AND
28 OTHER INFORMATION TO EACH LOCAL TAXING AUTHORITY.

29 (3) DISTRIBUTING A PHYSICAL COPY OF THE DESIGNATION FORM AND
30 OTHER INFORMATION TO EACH AREA AGENCY ON AGING IN THIS

1 COMMONWEALTH.

2 (D) AN OWNER MAY COMPLETE A DESIGNATION FORM AND SEND THE
3 DESIGNATION FORM TO THE BUREAU IN THE COUNTY WHERE THE REAL
4 PROPERTY IS LOCATED.

5 (E) A COUNTY TAX CLAIM BUREAU THAT RECEIVES A COMPLETED
6 DESIGNATION FORM SHALL THEREAFTER SEND NOTIFICATION REGARDING
7 DELINQUENT REAL ESTATE TAXES ON THE OWNER'S REAL PROPERTY TO
8 BOTH THE OWNER AND THE DESIGNATED INDIVIDUAL SPECIFIED IN THE
9 DESIGNATION FORM.

10 (F) AN OWNER WHO SUBMITTED A DESIGNATION FORM MAY RESCIND
11 THE ASSIGNMENT BY PROVIDING WRITTEN NOTICE OF THE RESCISSION TO
12 THE BUREAU IN THE COUNTY WHERE THE REAL PROPERTY IS LOCATED.

13 (G) IN ALL CASES IN THIS ACT WHERE NOTICE IS REQUIRED TO BE
14 PROVIDED TO AN OWNER, THE SAME NOTICE SHALL BE PROVIDED TO A
15 DESIGNATED INDIVIDUAL.

16 (H) A COUNTY TAX CLAIM BUREAU OR OTHER PUBLIC ENTITY THAT
17 RECEIVES A COMPLETED DESIGNATION FORM OR WRITTEN NOTICE OF
18 RESCISSION UNDER THIS SECTION SHALL MAINTAIN THE CONFIDENTIALITY
19 OF THE FORM OR NOTICE. A COMPLETED DESIGNATION FORM AND WRITTEN
20 NOTICE OF RESCISSION IS NOT ACCESSIBLE FOR INSPECTION AND
21 DUPLICATION UNDER THE ACT OF FEBRUARY 14, 2008 (P.L.6, NO.3),
22 KNOWN AS THE "RIGHT-TO-KNOW LAW."

23 (I) NOTHING IN THIS SECTION SHALL BE CONSTRUED TO AFFECT ANY
24 AUTHORITY GRANTED IN ACCORDANCE WITH 20 PA.C.S.

25 (J) AS USED IN THIS SECTION, THE FOLLOWING WORDS AND PHRASES
26 SHALL HAVE THE MEANINGS GIVEN TO THEM IN THIS SUBSECTION UNLESS
27 THE CONTEXT CLEARLY INDICATES OTHERWISE:

28 "DEPARTMENT," SHALL MEAN THE DEPARTMENT OF COMMUNITY AND
29 ECONOMIC DEVELOPMENT.

30 "DESIGNATED INDIVIDUAL," SHALL MEAN ANY OF THE FOLLOWING

1 PERSONS DESIGNATED BY AN OWNER WHO IS AN INCAPACITATED ADULT OR
2 OLDER ADULT TO RECEIVE NOTIFICATION REGARDING DELINQUENT REAL
3 ESTATE TAXES ON BEHALF OF THE OWNER BECAUSE THE OWNER IS UNABLE
4 OR HAS LIMITED ABILITY TO RECEIVE OR MANAGE THE DELINQUENT REAL
5 ESTATE TAX NOTICE:

6 (1) A NEXT OF KIN OF THE OWNER.

7 (2) AN AGENT, GUARDIAN, TRUSTEE OR OTHER REPRESENTATIVE OF
8 THE OWNER UNDER AUTHORITY GRANTED IN ACCORDANCE WITH 20 PA.C.S.

9 "DESIGNATION FORM," SHALL MEAN THE FORM DEVELOPED BY THE
10 DEPARTMENT IN ACCORDANCE WITH THIS SECTION.

11 "INCAPACITATED ADULT," SHALL MEAN AN INDIVIDUAL WHO IS AT
12 LEAST EIGHTEEN (18) YEARS OF AGE AND:

13 (1) RESIDES IN A HOSPITAL, ASSISTED LIVING FACILITY,
14 REHABILITATION FACILITY OR OTHER HEALTH CARE OR TREATMENT
15 FACILITY; OR

16 (2) HAS A HEALTH CONDITION.

17 "LOCAL TAXING AUTHORITY," AS FOLLOWS:

18 (1) A POLITICAL SUBDIVISION THAT LEVIES REAL ESTATE TAXES.

19 (2) THE TERM INCLUDES A COUNTY, CITY, BOROUGH, INCORPORATED
20 TOWN, TOWNSHIP, HOME RULE MUNICIPALITY, OPTIONAL PLAN
21 MUNICIPALITY, OPTIONAL CHARTER MUNICIPALITY, SCHOOL DISTRICT,
22 INSTITUTION DISTRICT OR A SIMILAR GENERAL PURPOSE UNIT OF
23 GOVERNMENT THAT MAY BE CREATED OR AUTHORIZED BY STATUTE.

24 "OLDER ADULT," SHALL MEAN AN INDIVIDUAL WHO IS AT LEAST SIXTY
25 (60) YEARS OF AGE.

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