

THE GENERAL ASSEMBLY OF PENNSYLVANIA

HOUSE BILL

No. 450

Session of  
1983

INTRODUCED BY D. R. WRIGHT, F. E. TAYLOR, STEIGHNER AND  
DOMBROWSKI, MARCH 16, 1983

REFERRED TO COMMITTEE ON LOCAL GOVERNMENT, MARCH 16, 1983

AN ACT

1 Amending the act of May 25, 1945 (P.L.1050, No.394), entitled  
2 "An act relating to the collection of taxes levied by  
3 counties, county institution districts, cities of the third  
4 class, boroughs, towns, townships, certain school districts  
5 and vocational school districts; conferring powers and  
6 imposing duties on tax collectors, courts and various  
7 officers of said political subdivisions; and prescribing  
8 penalties," further providing for the duties of tax  
9 collectors relating to the addition of names to tax  
10 duplicates.

11 The General Assembly of the Commonwealth of Pennsylvania  
12 hereby enacts as follows:

13 Section 1. Section 16 of the act of May 25, 1945 (P.L.1050,  
14 No.394), known as the Local Tax Collection Law, amended June 16,  
15 1972 (P.L.445, No.136), is amended to read:

16 Section 16. Adding Names to Duplicates.--In case the tax  
17 collector or a deputy tax collector shall at any time find,  
18 within the taxing district, any resident or inhabitant above the  
19 age of eighteen years whose name does not appear upon the  
20 duplicate of such taxing district, he shall report the name of  
21 such person forthwith to the taxing district and to the assessor

1 who made the assessment used by the taxing district.

2 The assessor shall thereupon promptly certify the said name  
3 to the taxing district which made the assessment, which shall  
4 then promptly certify such name to the tax collector reporting  
5 such name. If the taxing authorities of any taxing district  
6 shall receive a notice from the tax collector or at any time  
7 find, within the district, any resident or inhabitant above the  
8 age of eighteen years whose name does not appear upon the  
9 duplicate of the taxing district, it may, by resolution,  
10 determine that the name of such person belongs on the tax  
11 assessment list and on the tax duplicate and certify the same to  
12 the tax collector with direction to collect the proper taxes  
13 from such person for the current year and for the preceding year  
14 or the two preceding years, if he was liable for such taxes  
15 under existing law. The taxing authorities shall at the same  
16 time certify such name to the county board for the assessment  
17 and revision of taxes or other authority charged with the duty  
18 of making the assessment used by the taxing district.

19 Upon receiving any name as aforesaid, the tax collector shall  
20 add the name and assessment of such person to the duplicate of  
21 the proper taxing district and proceed to collect the tax or  
22 taxes assessed against such person as herein provided.

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