

THE GENERAL ASSEMBLY OF PENNSYLVANIA

HOUSE BILL

No. 2080 Session of
1991

INTRODUCED BY FLICK, TRELLO, GERLACH, HERSHEY, MERRY AND
E. Z. TAYLOR, OCTOBER 22, 1991

REFERRED TO COMMITTEE ON LOCAL GOVERNMENT, OCTOBER 22, 1991

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 content of tax notices.

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

11 Section 1. Section 6 of the act of May 25, 1945 (P.L.1050,
12 No.394), known as the Local Tax Collection Law, amended February
13 10, 1970 (P.L.8, No.7), is amended to read:

14 Section 6. Notices of Taxes.--When any duplicate of taxes
15 assessed is issued and delivered by any taxing district to the
16 tax collector, he shall within thirty days after receiving the
17 tax duplicate, unless such time shall be extended by the taxing
18 district, notify every taxable whose name appears on such
19 duplicate: Provided, however, That a tax notice shall be sent to
20 every taxable whose name appears on the duplicate not later than

1 the first day of July following receipt of the tax duplicate.
2 Such notice shall contain--(1) the date of the tax notice; (2)
3 the rate or rates of taxation; (3) the [valuation] market value,
4 assessed value, established predetermined ratio and
5 identification of the real property of such taxpayer; (4) the
6 occupation valuation of such taxpayer, if any; (5) the several
7 amounts of real and personal property and personal taxes for
8 which said taxpayer is liable for the current year; (6) the
9 total amount of said taxes; (7) a statement that such taxes are
10 due and payable; and (8) a request for payment thereof. A
11 separate notice shall be issued for each parcel of real property
12 of a taxable. Personal property and personal taxes may be
13 included on any one of such tax notices. Such notice shall
14 further designate a place and time where the taxes shall be paid
15 and state the time during which an abatement of tax will be
16 allowed, when full amount of tax will be collected, and when an
17 additional percentage will be added as a penalty. Such notice
18 shall be mailed or delivered to the last known post office
19 address of each of said taxables. Any such notice may include
20 information as to taxes levied by two or more taxing districts.

21 The Department of Community Affairs shall prepare a uniform
22 form of tax notice and supply specimen copies thereof to the
23 county commissioners of the several counties for distribution to
24 tax collectors.

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