

THE GENERAL ASSEMBLY OF PENNSYLVANIA

# HOUSE BILL

No. 367 Session of  
1993

INTRODUCED BY MURPHY, MICOZZIE, TRELLO, HALUSKA, BELARDI, TIGUE,  
KAISER, DeLUCA, BELFANTI, PISTELLA, CAWLEY AND COLAFELLA,  
FEBRUARY 10, 1993

REFERRED TO COMMITTEE ON EDUCATION, FEBRUARY 10, 1993

AN ACT

1 Amending the act of March 10, 1949 (P.L.30, No.14), entitled "An  
2 act relating to the public school system, including certain  
3 provisions applicable as well to private and parochial  
4 schools; amending, revising, consolidating and changing the  
5 laws relating thereto," requiring collection of certain  
6 school taxes on a monthly basis.

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

9 Section 1. The act of March 10, 1949 (P.L.30, No.14), known  
10 as the Public School Code of 1949, is amended by adding a  
11 section to read:

12 Section 652.3. Monthly Collection of Certain School Taxes.--  
13 (a) Notwithstanding the provisions of any other law, the board  
14 of public education in a school district of the first class A  
15 shall provide for the collection and payment of its real estate  
16 taxes in twelve (12) equal monthly installments if the taxes are  
17 payable by an individual with income at or below the Federal  
18 poverty guidelines or who is an eligible claimant under the act  
19 of August 14, 1991 (P.L.342, No.36), known as the "Lottery Fund

1 Preservation Act." Where payment of taxes is made on the  
2 installment basis, no abatement or discount shall be allowed on  
3 the taxes.

4 (b) Any ordinance or resolution shall set forth the dates  
5 when the respective installments become due and delinquent. To  
6 each installment on the date when it becomes delinquent, a  
7 penalty of up to ten per centum (10%) shall be added, which  
8 shall be collected by the tax collector. No further penalties,  
9 except as hereinafter provided, shall be added to any  
10 installment of taxes, unless one or more installments remain  
11 unpaid, and the lands upon which installments are due are  
12 returned under existing laws to the county commissioners for  
13 nonpayment of taxes, or in case a lien for the unpaid  
14 installment or installments is filed under existing laws in the  
15 office of the prothonotary, in which case, the additional  
16 penalty or interest provided for by existing return and lien  
17 laws shall apply.

18 (c) The payment of the first installment by a taxpayer  
19 before the same becomes delinquent shall conclusively evidence  
20 an intention to pay his taxes on the installment plan, as  
21 provided by said ordinance or resolution.

22 (d) Where a taxpayer shall fail to evidence an intention to  
23 pay on the installment plan, as hereinbefore provided, his taxes  
24 shall become due and payable and be collected as elsewhere  
25 provided by law, subject to the discounts and penalties provided  
26 thereby.

27 (e) This section shall apply to taxes levied for the fiscal  
28 year beginning January 1, 1994, and to each fiscal year  
29 thereafter.

30 Section 2. This act shall take effect immediately.