

THE GENERAL ASSEMBLY OF PENNSYLVANIA

HOUSE BILL

No. 447 Session of
1995

INTRODUCED BY DeLUCA, STABACK, PESCI, TIGUE, ITKIN, TRELLO AND
PRESTON, JANUARY 31, 1995

REFERRED TO COMMITTEE ON URBAN AFFAIRS, JANUARY 31, 1995

AN ACT

1 Amending the act of July 28, 1953 (P.L.723, No.230), entitled,
2 as amended, "An act relating to counties of the second class
3 and second class A; amending, revising, consolidating and
4 changing the laws relating thereto," providing for
5 installment payment of county real estate taxes.

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

8 Section 1. The act of July 28, 1953 (P.L.723, No.230), known
9 as the Second Class County Code, is amended by adding a section
10 to read:

11 Section 1976. Installment Payment of Taxes.--(a)
12 Notwithstanding the provisions of any other law, the county
13 commissioners shall have the power to provide by ordinance or
14 resolution for the collection and payment of county real estate
15 taxes in not more than four installments if the taxes are
16 payable by an individual on the individual's primary residence
17 and the individual has income at or below the Federal poverty
18 guidelines, or is an eligible claimant under the act of August
19 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 said taxes.

4 (b) Any such ordinance shall set forth the number of
5 installments in which taxes shall be paid and the dates when the
6 respective installments become due and delinquent. To each
7 installment on the date when it becomes delinquent, the standard
8 penalty and interest for delinquent taxes shall be added to the
9 installment payment.

10 (c) The payment of the first installment by a taxpayer
11 before the same becomes delinquent shall conclusively evidence
12 an intention to pay his taxes on the installment plan, as
13 provided by said ordinance.

14 (d) Where a taxpayer shall fail to evidence an intention to
15 pay on the installment plan, as hereinbefore provided, his taxes
16 shall become due and payable and be collected as elsewhere
17 provided by law, subject to the discounts and penalties provided
18 thereby.

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