

## THE GENERAL ASSEMBLY OF PENNSYLVANIA

## HOUSE BILL

No. 430 Session of  
2021

INTRODUCED BY EMRICK, GREINER, MILLARD, MALONEY, RYAN,  
R. MACKENZIE, MOUL, PICKETT, FREEMAN, ROWE, R. BROWN,  
NEILSON, KEEFER, WEBSTER, B. MILLER, ZIMMERMAN, RADER,  
M. MACKENZIE, HELM, SCHLEGEL CULVER, O'MARA, DRISCOLL,  
WHEELAND, GILLEN AND HERSHEY, FEBRUARY 8, 2021

SENATOR DUSH, LOCAL GOVERNMENT, IN SENATE, AS AMENDED,  
OCTOBER 19, 2021

## 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 effect of failure to  
9 receive tax notice.

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

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

15 Section 7. Effect of Failure to Receive Tax Notice.--(a)  
16 Failure to receive notice shall not relieve any taxpayer from  
17 the payment of any taxes imposed by any taxing district, and  
18 such taxpayer shall be charged with his taxes as though he had  
19 received notice.

1 (b) (1) Notwithstanding any other provision of law, a  
2 taxing district shall, within ninety days of the effective date  
3 of this subsection, by ordinance or resolution, require a tax  
4 collector to waive additional charges for real estate taxes  
5 beginning in the first tax year after the effective date of this  
6 subsection, if the taxpayer DOES ALL OF THE FOLLOWING: <--

7 (i) requests a waiver of additional charges within twelve <--  
8 months from the date of transfer of ownership to the taxpayer  
9 PROVIDES A WAIVER REQUEST OF ADDITIONAL CHARGES TO THE TAX <--  
10 COLLECTOR IN POSSESSION OF THE CLAIM WITHIN TWELVE MONTHS OF A  
11 QUALIFYING EVENT;

12 (ii) attests that a notice was not received;  
13 (iii) provides the tax collector with a copy of the deed <--  
14 showing the date of real property transfer; and

15 (III) PROVIDES THE TAX COLLECTOR IN POSSESSION OF THE CLAIM <--  
16 WITH ONE OF THE FOLLOWING:

17 (A) A COPY OF THE DEED SHOWING THE DATE OF REAL PROPERTY  
18 TRANSFER; OR

19 (B) A COPY OF THE TITLE FOLLOWING THE ACQUISITION OF A  
20 MOBILE OR MANUFACTURED HOME SUBJECT TO TAXATION AS REAL ESTATE  
21 SHOWING THE DATE OF ISSUANCE OR A COPY OF AN EXECUTED LEASE  
22 AGREEMENT BETWEEN THE OWNER OF A MOBILE OR MANUFACTURED HOME AND  
23 THE OWNER OF A PARCEL OF LAND ON WHICH THE MOBILE OR  
24 MANUFACTURED HOME WILL BE SITUATED SHOWING THE DATE THE LEASE  
25 COMMENCES; AND

26 (iv) notifies the tax collector of the waiver claim and pays <--  
27 the face value amount of the tax notice for the real estate tax  
28 with the application WAIVER REQUEST. <--

29 (2) The Department of Community and Economic Development  
30 shall develop and make available to each taxing district a form

1 by which a taxpayer may request a waiver of ~~penalty~~ ADDITIONAL <--  
2 CHARGES under this section, WHICH SHALL INCLUDE A SPACE FOR <--  
3 ATTESTATION BY THE TAXPAYER.

4 (3) A taxpayer granted a waiver and paying real estate tax  
5 as provided in this subsection shall not be subject to an action  
6 at law or in equity for an additional charge, and a ANY CLAIM <--  
7 EXISTING OR lien filed for an additional charge shall be deemed  
8 satisfied.

9 (4) A TAX COLLECTOR THAT ACCEPTS A WAIVER AND PAYMENT IN <--  
10 GOOD FAITH IN ACCORDANCE WITH THIS SUBSECTION SHALL NOT BE  
11 PERSONALLY LIABLE FOR ANY AMOUNT DUE OR ARISING FROM THE REAL  
12 ESTATE TAX THAT IS THE SUBJECT IN THE WAIVER.

13 ~~(4)~~ (5) As used in this section, the following words and <--  
14 phrases shall have the meanings given to them in this subsection  
15 unless the context clearly indicates otherwise:

16 The term "additional charge" shall mean any interest, fee,  
17 penalty or charge accruing to and in excess of the face amount  
18 of the real estate tax as provided in the real estate tax  
19 notice.

20 THE TERM "QUALIFYING EVENT" SHALL MEAN: <--

21 (I) FOR PURPOSES OF REAL PROPERTY, THE DATE OF TRANSFER OF  
22 OWNERSHIP.

23 (II) FOR PURPOSES OF MANUFACTURED OR MOBILE HOMES, THE DATE  
24 OF TRANSFER OF OWNERSHIP OR THE DATE A LEASE AGREEMENT COMMENCES  
25 FOR THE ORIGINAL LOCATION OR RELOCATION OF A MOBILE OR  
26 MANUFACTURED HOME ON A PARCEL OF LAND NOT OWNED BY THE OWNER OF  
27 THE MOBILE OR MANUFACTURED HOME. THE TERM DOES NOT INCLUDE THE  
28 RENEWAL OF A LEASE FOR THE SAME LOCATION.

29 The term "tax collector" shall mean a tax collector as  
30 defined in section 2, a delinquent tax collector as provided in

1 section 26.1, THE TAX CLAIM BUREAU OR an alternative collector <--  
2 of taxes as provided in ~~section 201.1~~ of the act of July 7, 1947 <--  
3 (P.L.1368, No.542), known as the "Real Estate Tax Sale Law," an  
4 employee, agent or assignee authorized to collect the tax, a  
5 purchaser of claim for the tax or any other person authorized by  
6 law or contract to ~~take action against the person or property of~~ <--  
7 ~~the taxpayer for the real estate tax.~~ SECURE COLLECTION OF, OR <--  
8 TAKE ANY ACTION AT LAW OR IN EQUITY AGAINST, THE PERSON OR  
9 PROPERTY OF THE TAXPAYER FOR THE REAL ESTATE TAX OR AMOUNTS,  
10 LIENS OR CLAIMS DERIVED FROM THE REAL ESTATE TAX.

11 Section 2. This act shall take effect in 90 days.