



HOUSE COMMITTEE ON APPROPRIATIONS

FISCAL NOTE

HOUSE BILL NO. 1646

PRINTER'S NO. 2444

PRIME SPONSOR: Pielli

COST / (SAVINGS)

FUND	FY 2023/24	FY 2024/25
General Fund	See Fiscal Impact	See Fiscal Impact

SUMMARY:

House Bill 1646 amends the Real Estate Tax Sale Law by adding a section allowing an older adult owner to designate an individual to receive delinquent real estate tax notification.

ANALYSIS:

This bill adds Section 619.2 to the Real Estate Tax Sale Law allowing an older adult, defined as an individual who is at least sixty years of age, to designate an individual to receive a notification regarding delinquent real estate taxes on the older adult's real property. The designation form, to be created by the Department of Community and Economic Development, shall contain:

- The name of the owner
- The date of birth of the owner
- The telephone number, email address, and other contact information of the owner
- The address of the owner's real property
- The name of the owner's designated individual
- The address, telephone number, email address and other contact information of the owner's designated individual
- A verification that the designated individual is any of the following:
 - A next of kin of the owner
 - An agent, guardian, trustee or other representative of the owner in accordance with 20 Pa.C.S.
- Other information deemed necessary by the department

The bill directs DCED to make the designation form, along with instructions and other information deemed necessary by the department, available via:

- Posting the designation form and other information on the publicly accessible website of the department.
- Distributing a physical copy of the designation form and other information to local taxing authorities.
- Distributing a physical copy of the designation form and other information to each area agency on aging in the Commonwealth.

Owners may complete the form and return to the bureau in the county the real property is located, and each county tax claim bureau shall then send notification regarding delinquent real estate taxes to both the owner and the designated individual specified in the designation form. The owner may rescind the designation by providing written notice to the tax bureau in the county where the real property is located.

A county tax claim bureau or local taxing authority that receives a designation or written notice of recession shall maintain confidentiality of the form or notice and the form or notice is not accessible under Pennsylvania's Right-to-Know Law.

This act shall take effect in 60 days.

FISCAL IMPACT:

The Department of Community and Economic Development estimates a minimal fiscal impact from the cost of mailing the form to the 52 Area Agencies on Aging and the local taxing authorities. All other requirements can be completed with current resources.

PREPARED BY: Chris Fetterman
House Appropriations Committee (D)

DATE: March 18, 2024

Estimates are calculated using the best information available. Actual costs and revenue impact incurred may vary from estimates.