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Senate of Pennsylvania

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TO: All Senators

DATE: November 18, 2011

FROM: Senator John P. Blake

A handwritten signature in black ink that reads "J.P. Blake".

SUBJECT: Co-sponsorship: Mobile home tax delinquency

In the near future, I intend to introduce legislation that would amend Title 75 (Vehicles), of the PA Consolidated Statutes, to require sellers of mobile homes and other vehicles used for human habitation to obtain a tax status certification as a condition of the sale. This legislation will mirror House Bill 1048 introduced by my friend and colleague, Representative Ed Staback.

This proposal was prompted by concerns expressed by a county tax claim official who expressed frustration at the high number of mobile home owners who sell vehicles on which they owe delinquent property taxes and subsequently move out of state. Since no title or tax status check is required by Pennsylvania law for such sales, the new owners often learn of the delinquent taxes - which are assessed to the parcel number, not the owner - only after the sale is final and then risk losing their homes at a county tax sale.

Under this legislation, the tax status certification would include a statement from the tax collection authority of the municipality and the county tax claim bureau or equivalent office of the county in which the vehicle is situated. If the vehicle has not been assessed as an improvement on real property, no taxes could be owed; hence, the certification will state that there is no tax liability for the parcel. If current or delinquent taxes are due at the time of sale, the owner will be required to pay those taxes before the sale may be completed. This legislation will assist our municipalities and tax collection authorities in collecting delinquent taxes and ensuring that upstanding citizens are not harmed by another's delinquent obligation.

If you would like to co-sponsor this legislation, please contact my office at 717-787-6481. If you have any questions, please contact Kyle Mullins at kmullins@pasenate.com.