

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," providing for payment of taxes; and further
 9 providing for notice of taxes.

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

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

15 Section 5.2. Payment of taxes.

16 No payment of taxes shall be payable to an account that is in
 17 or includes an individual's name but may be payable to an
 18 account that includes the name of an office, title or position.

19 Section 2. Section 6 of the act, amended October 22, 2014
 20 (P.L.2604, No.164), is amended to read:

21 Section 6. Notices of Taxes.--When any duplicate of taxes

1 assessed is issued and delivered by any taxing district to the
2 tax collector, he shall within thirty days after receiving the
3 tax duplicate, unless such time shall be extended by the taxing
4 district, notify every taxable whose name appears on such
5 duplicate: Provided, however, That a tax notice shall be sent to
6 every taxable whose name appears on the duplicate not later than
7 the first day of July following receipt of the tax duplicate, or
8 not later than fifteen days after the duplicate of taxes
9 assessed is issued and delivered by the taxing district to the
10 tax collector if such delivery is after the sixteenth day of
11 June: And provided further, That municipalities that have
12 adopted a home rule charter under the act of April 13, 1972
13 (P.L.184, No.62), known as the "Home Rule Charter and Optional
14 Plans Law," may establish a different date for the sending of
15 tax notices to taxables. Such notice shall contain--(1) the date
16 of the tax notice; (2) the rate or rates of taxation; (3) the
17 valuation and identification of the real property of such
18 taxpayer; (4) the occupation valuation of such taxpayer, if any;
19 (5) the several amounts of real and personal property and
20 personal taxes for which said taxpayer is liable for the current
21 year; (6) the total amount of said taxes; (7) a statement that
22 such taxes are due and payable; [and] (8) a request for payment
23 thereof; and (9) an example of the wording to whom the payment
24 must be made as provided for in section 5.2. A separate notice
25 shall be issued for each parcel of real property of a taxable.
26 Personal property and personal taxes may be included on any one
27 of such tax notices. Such notice shall further designate a place
28 and time where the taxes shall be paid and state the time during
29 which an abatement of tax will be allowed, when full amount of
30 tax will be collected, and when an additional percentage will be

1 added as a penalty. Such notice shall be mailed or delivered to
2 the last known post office address of each of said taxables. Any
3 such notice may include information as to taxes levied by two or
4 more taxing districts.

5 The Department of Community and Economic Development shall
6 prepare a uniform form of tax notice and supply specimen copies
7 thereof to the county commissioners of the several counties for
8 distribution to tax collectors.

9 Section 3. All other acts and parts of acts are repealed
10 insofar as they are inconsistent with this act.

11 Section 4. The provisions of this act are severable. If any
12 provision of this act or its application to any person or
13 circumstance is held invalid, the invalidity shall not affect
14 other provisions or applications of this act which can be given
15 effect without the invalid provision or application.

16 Section 5. This act shall take effect in one year.