

## 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 notices 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.--(a) (1) Within 60 days of  
16 the effective date of this section, a tax collector shall open  
17 an account which includes the name of an office, title or  
18 position and may include the name of the municipality for which  
19 the tax collector was elected or appointed. No payment of taxes  
20 shall be deposited into an account bearing only an individual's  
21 name.

1     (2) An account opened under clause (1) may not be opened  
2 using an individual's Social Security number.

3     (b) Within 60 days of the effective date of this section,  
4 the tax collector shall transfer any money that has already been  
5 collected into the account required by subsection (a) unless the  
6 account already administered by the tax collector meets the  
7 criteria of subsection (a).

8     (c) A tax collector for a joint tax collection district  
9 established under section 4.2 may open one account to which  
10 payment of all taxes being collected by the joint tax collection  
11 district shall be made, if the account includes the name of the  
12 joint tax collection district and does not bear the name of an  
13 individual.

14     (d) A county treasurer collecting taxes under an agreement  
15 under section 4.4 may open one account to which payment of all  
16 taxes being collected by the agreements shall be made, provided  
17 that the account includes the name of an office, title or  
18 position and does not bear the name of an individual.

19     Section 2. Section 6 of the act is amended to read:

20     Section 6. Notices of Taxes.--When any duplicate of taxes  
21 assessed is issued and delivered by any taxing district to the  
22 tax collector, he shall within thirty days after receiving the  
23 tax duplicate, unless such time shall be extended by the taxing  
24 district, notify every taxable whose name appears on such  
25 duplicate: Provided, however, That a tax notice shall be sent to  
26 every taxable whose name appears on the duplicate not later than  
27 the first day of July following receipt of the tax duplicate, or  
28 not later than fifteen days after the duplicate of taxes  
29 assessed is issued and delivered by the taxing district to the  
30 tax collector if such delivery is after the sixteenth day of

1 June: And provided further, That municipalities that have  
2 adopted a home rule charter under the act of April 13, 1972  
3 (P.L.184, No.62), known as the "Home Rule Charter and Optional  
4 Plans Law," may establish a different date for the sending of  
5 tax notices to taxables. Such notice shall contain--(1) the date  
6 of the tax notice; (2) the rate or rates of taxation; (3) the  
7 valuation and identification of the real property of such  
8 taxpayer; (4) the occupation valuation of such taxpayer, if any;  
9 (5) the several amounts of real and personal property and  
10 personal taxes for which said taxpayer is liable for the current  
11 year; (6) the total amount of said taxes; (7) a statement that  
12 such taxes are due and payable; [and] (8) a request for payment  
13 thereof[.]; and (9) an example of the wording to whom the  
14 payment must be made, including the name of the account  
15 established under section 5.2, but not in the name of an  
16 individual only. A separate notice shall be issued for each  
17 parcel of real property of a taxable. Personal property and  
18 personal taxes may be included on any one of such tax notices.  
19 Such notice shall further designate a place and time where the  
20 taxes shall be paid and state the time during which an abatement  
21 of tax will be allowed, when full amount of tax will be  
22 collected, and when an additional percentage will be added as a  
23 penalty. Such notice shall be mailed or delivered to the last  
24 known post office address of each of said taxables. Any such  
25 notice may include information as to taxes levied by two or more  
26 taxing districts.

27 The Department of Community and Economic Development shall  
28 prepare a uniform form of tax notice and supply specimen copies  
29 thereof to the county commissioners of the several counties for  
30 distribution to tax collectors.

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

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

8 Section 5. This act shall take effect January 1 of the year  
9 immediately following the date of enactment.