

LOCAL TAX COLLECTION LAW - PAYMENT AND NOTICES OF TAXES

Act of Oct. 30, 2017, P.L. 375, No. 38

Cl. 72

Session of 2017

No. 2017-38

HB 16

AN ACT

Amending the act of May 25, 1945 (P.L.1050, No.394), entitled "An act relating to the collection of taxes levied by counties, county institution districts, cities of the third class, boroughs, towns, townships, certain school districts and vocational school districts; conferring powers and imposing duties on tax collectors, courts and various officers of said political subdivisions; and prescribing penalties," providing for payment of taxes; and further providing for notices of taxes.

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

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

Section 5.2. Payment of Taxes.--(a) (1) Within sixty days of the effective date of this section, a tax collector shall open an account which includes the name of an office, title or position and may include the name of the municipality for which the tax collector was elected or appointed. No payment of taxes shall be deposited into an account bearing only an individual's name.

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

(3) An account opened under clause (1) shall be used for taxes collected by a tax collector under the act of December 31, 1965 (P.L.1257, No.511), known as "The Local Tax Enabling Act."

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

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

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

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

Section 6. Notices of Taxes.--When any duplicate of taxes assessed is issued and delivered by any taxing district to the tax collector, he shall within thirty days after receiving the tax duplicate, unless such time shall be extended by the taxing district, notify every taxable whose name appears on such duplicate: Provided, however, That a tax notice shall be sent to every taxable whose name appears on the duplicate not later

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

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

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

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

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

APPROVED--The 30th day of October, A.D. 2017.

TOM WOLF