

LOCAL TAX COLLECTION LAW - AMEND MAILING OF TAX NOTICES

Act of Jun. 26, 1995, P.L. 61, No. 11

Cl. 53

Session of 1995

No. 1995-11

HB 293

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," further providing for the mailing of tax notices.

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

Section 1. Section 6 of the act of May 25, 1945 (P.L.1050, No.394), known as the Local Tax Collection Law, amended February 10, 1970 (P.L.8, No.7), 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. 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 Affairs 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 2. This act shall take effect immediately.

APPROVED--The 11th day of June, A. D. 1995.

THOMAS J. RIDGE