

LOCAL TAX COLLECTION LAW - AMEND
Act of Dec. 19, 1996, P.L. 1474, No. 188
Session of 1996
No. 1996-188

Cl. 53

HB 2657

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," requiring notice to be sent to certain taxpayers who fail to make timely payment of certain taxes.

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

Section 1. Section 10 of the act of May 25, 1945 (P.L.1050, No.394), known as the Local Tax Collection Law, amended December 13, 1982 (P.L.1201, No.275), is amended to read:

Section 10. Discounts; Penalties; **Notice.--(a)** The rates of discounts and penalties on taxes shall be established by the taxing district. All taxpayers subject to the payment of taxes, assessed by any taxing district, shall be entitled to a discount of at least two per centum from the amount of such tax upon making payment of the whole amount thereof within two months after the date of the tax notice. All taxpayers, who shall fail to make payment of any such taxes charged against them for four months after the date of the tax notice, shall be charged a penalty of up to ten per centum which penalty shall be added to the taxes by the tax collector and be collected by him. The provisions of this section shall apply to cities of the second class A.

(b) Where a taxpayer has not paid taxes on real estate within four months after the date of the tax notice and the tax collector has reason to believe that the taxpayer is sixty years of age or older, the tax collector shall send by first class mail the following notice in large print form with eighteen point or larger text to the taxpayer:

YOUR REAL ESTATE TAXES HAVE NOT BEEN PAID ON TIME AND A PENALTY HAS BEEN ADDED TO THE AMOUNT YOU OWE. IF THE PROPERTY FOR WHICH THE TAXES HAVE NOT BEEN PAID IS YOUR PRIMARY RESIDENCE AND IF YOU ARE 60 YEARS OF AGE OR OLDER, CONTACT THE AREA AGENCY ON AGING (TELEPHONE NUMBER) FOR POSSIBLE ASSISTANCE.

(c) Failure to receive notice as required by subsection (b) shall not relieve any taxpayer from the payment of any taxes imposed by any taxing district.

Section 2. This act shall take effect in 60 days.

APPROVED--The 19th day of December, A. D. 1996.

THOMAS J. RIDGE