

---

THE GENERAL ASSEMBLY OF PENNSYLVANIA

---

HOUSE BILL

No. 698

Session of  
1975

---

INTRODUCED BY DININNI, REED, WILSON, MANMILLER AND ENGLEHART,  
MARCH 11, 1975

---

REFERRED TO COMMITTEE ON FINANCE, MARCH 11, 1975

---

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," further regulating notification of taxables by  
9 tax collectors.

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

12 Section 1. Section 6, act of May 25, 1945 (P.L.1050,  
13 No.394), known as the "Local Tax Collection Law," amended  
14 February 10, 1970 (P.L.8, No.7), is amended to read:

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

1 the first day of July following receipt of the tax duplicate.  
2 Such notice shall contain--(1) the date of the tax notice; (2)  
3 the rate or rates of taxation; (3) the valuation and  
4 identification of the real property including the address of the  
5 property, of such taxpayer; (4) the occupation valuation of such  
6 taxpayer, if any; (5) the several amounts of real and personal  
7 property and personal taxes for which said taxpayer is liable  
8 for the current year; (6) the total amount of said taxes; (7) a  
9 statement that such taxes are due and payable; and (8) a request  
10 for payment thereof. A separate notice shall be issued for each  
11 parcel of real property of a taxable. Personal property and  
12 personal taxes may be included on any one of such tax notices.  
13 Such notice shall further designate a place and time where the  
14 taxes shall be paid and state the time during which an abatement  
15 of tax will be allowed, when full amount of tax will be  
16 collected, and when an additional percentage will be added as a  
17 penalty. Such notice shall be mailed or delivered to the last  
18 known post office address of each of said taxables. Any such  
19 notice may include information as to taxes levied by two or more  
20 taxing districts.

21 The Department of Community Affairs shall prepare a uniform  
22 form of tax notice and supply specimen copies thereof to the  
23 county commissioners of the several counties for distribution to  
24 tax collectors.

25 Section 2. This act shall take effect immediately.