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THE GENERAL ASSEMBLY OF PENNSYLVANIA

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HOUSE BILL

No. 11

Session of  
1993

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INTRODUCED BY CORRIGAN, TRELLO, JAROLIN, PESCI, MIHALICH, OLASZ  
AND MELIO, JANUARY 27, 1993

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REFERRED TO COMMITTEE ON RULES, JANUARY 27, 1993

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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 providing for the mailing of tax notices.

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

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

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

1 the first day of July following receipt of the tax duplicate, or  
2 not later than fifteen days after the duplicate of taxes  
3 assessed is issued and delivered by the taxing district to the  
4 tax collector if such delivery is after the sixteenth day of  
5 June. Such notice shall contain--(1) the date of the tax notice;  
6 (2) the rate or rates of taxation; (3) the valuation and  
7 identification of the real property of such taxpayer; (4) the  
8 occupation valuation of such taxpayer, if any; (5) the several  
9 amounts of real and personal property and personal taxes for  
10 which said taxpayer is liable for the current year; (6) the  
11 total amount of said taxes; (7) a statement that such taxes are  
12 due and payable; and (8) a request for payment thereof. A  
13 separate notice shall be issued for each parcel of real property  
14 of a taxable. Personal property and personal taxes may be  
15 included on any one of such tax notices. Such notice shall  
16 further designate a place and time where the taxes shall be paid  
17 and state the time during which an abatement of tax will be  
18 allowed, when full amount of tax will be collected, and when an  
19 additional percentage will be added as a penalty. Such notice  
20 shall be mailed or delivered to the last known post office  
21 address of each of said taxables. Any such notice may include  
22 information as to taxes levied by two or more taxing districts.

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

27 Section 2. This act shall take effect immediately.