

THE GENERAL ASSEMBLY OF PENNSYLVANIA

HOUSE BILL

No. 6

Session of
1997

INTRODUCED BY BARD, BARRAR, SEYFERT, RUBLEY, TIGUE, ITKIN,
BOSCOLA, YOUNGBLOOD, JAMES, SCRIMENTI, TRAVAGLIO, BELARDI,
C. WILLIAMS, WALKO, OLASZ AND THOMAS, OCTOBER 27, 1997

REFERRED TO COMMITTEE ON LOCAL GOVERNMENT, OCTOBER 27, 1997

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 notice to taxpayers.

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

11 Section 1. Section 10 of the act of May 25, 1945 (P.L.1050,
12 No.394), known as the Local Tax Collection Law, amended December
13 19, 1996 (P.L.1474, No.188), is amended to read:

14 Section 10. Discounts; Penalties; Notice.--(a) The rates of
15 discounts and penalties on taxes shall be established by the
16 taxing district. All taxpayers subject to the payment of taxes,
17 assessed by any taxing district, shall be entitled to a discount
18 of at least two per centum from the amount of such tax upon
19 making payment of the whole amount thereof within two months
20 after the date of the tax notice. All taxpayers, who shall fail

1 to make payment of any such taxes charged against them for four
2 months after the date of the tax notice, shall be charged a
3 penalty of up to ten per centum which penalty shall be added to
4 the taxes by the tax collector and be collected by him. The
5 provisions of this section shall apply to cities of the second
6 class A.

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

13 YOUR REAL ESTATE TAXES HAVE NOT BEEN PAID ON TIME AND A
14 PENALTY HAS BEEN ADDED TO THE AMOUNT YOU OWE. IF THE
15 PROPERTY FOR WHICH THE TAXES HAVE NOT BEEN PAID IS YOUR
16 PRIMARY RESIDENCE AND IF YOU ARE 60 YEARS OF AGE OR
17 OLDER, CONTACT THE AREA AGENCY ON AGING (TELEPHONE
18 NUMBER) FOR POSSIBLE [ASSISTANCE.] GUIDANCE. IF YOUR
19 TAXES ARE ESCROWED AND HAVE NOT BEEN PAID, YOU MAY WANT
20 TO CONTACT THE LENDING INSTITUTION TO DETERMINE WHY THE
21 INSTITUTION HAS NOT SUBMITTED PAYMENT TO THE TAX
22 COLLECTOR.

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

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