

THE GENERAL ASSEMBLY OF PENNSYLVANIA

HOUSE BILL
No. 2951 Session of
2002

INTRODUCED BY T. STEVENSON, BARRAR, CAPPELLI, CREIGHTON, DeLUCA,
GEIST, HARPER, HERSHEY, McILHATTAN, PISTELLA, READSHAW,
SAYLOR, SCAVELLO, SEMMEL, THOMAS, WALKO AND YOUNGBLOOD,
OCTOBER 24, 2002

REFERRED TO COMMITTEE ON LOCAL GOVERNMENT, OCTOBER 24, 2002

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," providing for prepayment of taxes.

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 prepay
18 such taxes prior to the date on which the millage rates are
19 established for the next year and a discount of at least two per
20 centum from the amount of such tax upon making payment of the

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

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

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

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

23 (d) (1) If a taxpayer prepays such taxes and after the
24 millage rate is established for the next year it is determined
25 that the taxpayer overpaid, then the amount of the overpayment
26 shall be credited to the following year tax liability of the
27 taxpayer.

28 (2) If a taxpayer prepays such taxes and after the millage
29 rate is established for the next year it is determined that the
30 taxpayer underpaid, then the amount of the underpayment shall

1 remain due as provided by law.

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