

THE GENERAL ASSEMBLY OF PENNSYLVANIA

HOUSE BILL

No. 1716

Session of
2003

INTRODUCED BY BARD, HERMAN, TANGRETTI, LESCOVITZ AND ROSS,
JUNE 25, 2003

AS AMENDED ON THIRD CONSIDERATION, HOUSE OF REPRESENTATIVES,
DECEMBER 9, 2003

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 basic and continuing
9 education programs for tax collectors; providing for records
10 in possession of tax collector; further providing for
11 expenses paid by taxing districts and for discounts,
12 penalties and notice; providing for compensation for interim
13 tax bills; and further providing for penalty.

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

16 Section 1. Section 4.1(a.2) and (b) of the act of May 25,
17 1945 (P.L.1050, No.394), known as the Local Tax Collection Law,
18 amended June 22, 2001 (P.L.377, No.25), are amended to read:

19 Section 4.1. Basic and Continuing Education Programs for Tax
20 Collectors.--* * *

21 (a.2) The department shall:

22 (1) Make certain a qualified tax collector certificate is

1 issued to an individual who passes the basic qualification
2 examination. The certificate shall expire one year from the date
3 of issuance but may be renewed[.] for subsequent consecutive
4 years upon the completion of mandatory continuing education in
5 accordance with subsection (b).

6 (2) Maintain a register that lists all qualified tax
7 collectors. The register shall be open to public inspection and
8 copying upon payment of a nominal fee.

9 (3) Provide once each year a list of all qualified tax
10 collectors on the department's World Wide Web site.

11 (4) Determine and approve reasonable fees for the training
12 program and for testing and qualification. The individual shall
13 bear the cost of the program, testing and qualification unless
14 the political subdivision agrees to pay for the cost in whole or
15 in part.

16 * * *

17 (b) Each qualified tax collector shall be required to obtain
18 [ten] six hours of mandatory continuing education during each
19 year of his term of office.

20 * * *

21 Section 2. The act is amended by adding a section to read:

22 Section 4.3. Records in Possession of Tax Collector.--(a)
23 The records of a tax collector are public property.

24 (b) In addition to any other duties or responsibilities
25 imposed by law with regard to the records of a tax collector, it
26 shall be the duty of the tax collector to preserve and retain
27 the records in accordance with law while holding the office of
28 tax collector and to turn over the records and any copies in the
29 possession of the tax collector to his successor in office. THE <—
30 CHIEF CLERK OR SECRETARY, AS APPROPRIATE, OF THE RESPECTIVE

TAXING DISTRICTS WHICH SHALL PROVIDE THE RECORDS TO THE TAX
COLLECTOR'S SUCCESSOR IN OFFICE. In addition to all other
remedies in law or equity, an action of mandamus may be brought
against any person who retains records or copies in violation of
this section to compel their delivery to the ~~person holding the~~ <—
~~office of tax collector~~ RESPECTIVE TAXING DISTRICTS. <—

(c) (1) Computers and related hardware and software
programs that have been used by a tax collector who is leaving
office are not required to be turned over to the person
succeeding the collector in office, if public funds were not
used to acquire the computers and related hardware and software
programs.

(2) If the retained computers and related hardware and
software programs store information that is contained in the
records required to be turned over to the ~~tax collector's~~ <—
~~successor~~ RESPECTIVE TAXING DISTRICTS in accordance with this <—
section, the stored information shall be erased from all the
computers and related hardware and software programs that are
not turned over to the ~~tax collector's successor~~ RESPECTIVE <—
TAXING DISTRICTS and are retained by the tax collector.

(d) As used in this section, the term "records" shall mean
papers, books and other documentary materials, regardless of
physical form or characteristics, made or received by a tax
collector in accordance with law or in connection with the
exercise of the powers and the discharge of the duties of the
office of tax collector. "Copy" shall mean a reproduction of a
record made by any of the means authorized by the act of May 9,
1949 (P.L.908, No.250), entitled, "An act relating to public
records of political subdivisions other than cities and counties
of the first class; authorizing the recording and copying of

1 documents, plats, papers and instruments of writing by digital,
2 photostatic, photographic, microfilm or other process, and the
3 admissibility thereof and enlargements thereof in evidence;
4 providing for the storage of duplicates and sale of microfilm
5 and digital copies of official records and for the destruction
6 of other records deemed valueless; and providing for the
7 services of the Pennsylvania Historical and Museum Commission to
8 political subdivisions."

9 Section 3. Section 9 of the act is amended to read:

10 Section 9. Expenses Paid by Taxing Districts.--The expenses
11 of postage and printing of [tax notices] any notice required by
12 this act shall be paid by the taxing districts.

13 Section 4. Section 10 of the act, amended December 19, 1996
14 (P.L.1474, No.188), is amended to read:

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

28 (b) Where a taxpayer has not paid taxes on real estate
29 within four months after the date of the tax notice [and the tax
30 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] bold print capital letters 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.]

YOUR REAL ESTATE TAXES HAVE NOT BEEN PAID AND A PENALTY OF UP TO 10% HAS BEEN ADDED TO THE AMOUNT YOU OWE. IF NOT PAID BY DECEMBER 31, YOUR REAL ESTATE TAXES WILL BE DELINQUENT; ADDITIONAL CHARGES WILL ACCRUE; AND YOUR PROPERTY MAY BE SOLD WITHOUT YOUR CONSENT. IF YOU HAVE ANY QUESTIONS, PLEASE CONTACT (NAME OF TAX COLLECTOR) BY MAIL AT (ADDRESS) OR BY TELEPHONE AT (TELEPHONE NUMBER).

(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.

(D) FOR PURPOSES OF DETERMINING IF PAYMENT IS TIMELY MADE IN ORDER EITHER TO QUALIFY FOR A DISCOUNT OR TO AVOID A PENALTY, THE FOLLOWING SHALL APPLY:

(1) WHENEVER THE LAST DAY OF A PERIOD DURING WHICH PAYMENT MAY BE MADE, EITHER AT A DISCOUNT OR WITHOUT PENALTY, SHALL FALL ON SATURDAY OR SUNDAY OR ON ANY DAY MADE A LEGAL HOLIDAY BY THE LAWS OF THIS COMMONWEALTH OR OF THE UNITED STATES, PAYMENT SHALL BE CONSIDERED TIMELY IF IT IS MADE ON THE SUCCEEDING SECULAR OR BUSINESS DAY.

(2) PAYMENT MAILED TO A TAX COLLECTOR SHALL BE CONSIDERED AS

1 HAVING BEEN MADE WHEN POSTMARKED BY THE UNITED STATES POSTAL
2 SERVICE.

3 (3) A TAX COLLECTOR SHALL NOT REFUSE TO ACCEPT TIMELY
4 PAYMENT MADE IN ACCORDANCE WITH THIS SUBSECTION.

5 Section 5. The act is amended by adding a section to read:

6 Section 36.2. Compensation for Interim Tax Bills. Each <—
7 taxing district shall pay the tax collector for the issuance of
8 interim bills for the collection, pursuant to section 5.1, of
9 taxes due upon a duplicate issued after an interim assessment,
10 in accordance with the same method or methods of compensation
11 used by the taxing district to compensate the tax collector
12 pursuant to other sections of this act relating to compensation
13 generally.

14 SECTION 36.2. COMPENSATION FOR INTERIM TAX BILLS.--A TAXING <—
15 DISTRICT SHALL PAY THE TAX COLLECTOR FOR REAL ESTATE TAXES
16 COLLECTED AND REMITTED FOR EACH INTERIM TAX BILL ISSUED DURING
17 EACH YEAR.

18 Section 6. Section 42 of the act is amended to read:

19 Section 42. Penalty.--(a) Any tax collector failing to
20 comply with the provisions of section thirteen of this act, and
21 any tax collector, treasurer or commissioner who violates any of
22 the provisions of section fourteen of this act, shall be
23 sentenced to pay a fine of not more than five hundred dollars,
24 or be sentenced to imprisonment for not more than six months, or
25 both, at the discretion of the court.

26 (b) Any tax collector failing to comply with the provisions
27 of section 4.3 commits a misdemeanor of the second degree.

28 Section 7. This act shall take effect in 60 days.