

THE GENERAL ASSEMBLY OF PENNSYLVANIA

HOUSE BILL

No. 160 Session of
2015

INTRODUCED BY MACKENZIE, BLOOM, DEASY, DIAMOND, LAWRENCE,
McNEILL, MURT, PASHINSKI, PICKETT, ROSS, SCHWEYER, COHEN,
SAMUELSON, McCARTER, ROZZI, GILLEN, SIMMONS, FREEMAN AND
B. MILLER, JANUARY 22, 2015

AS REPORTED FROM COMMITTEE ON LOCAL GOVERNMENT, HOUSE OF
REPRESENTATIVES, AS AMENDED, APRIL 1, 2015

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 payment of taxes; ~~and further~~ ◀
9 providing for notice of taxes; AND PROVIDING FOR REFUND OF ◀
10 OVERPAYMENT OF REAL ESTATE TAXES.

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

13 Section 1. The act of May 25, 1945 (P.L.1050, No.394), known
14 as the Local Tax Collection Law, is amended by adding a section
15 to read:

16 ~~Section 5.2. Payment of taxes.~~ ◀--

17 ~~No payment of taxes shall be payable to an account that is in~~
18 ~~or includes an individual's name but may be payable to an~~
19 ~~account that includes the name of an office, title or position.~~

20 SECTION 5.2. PAYMENT OF TAXES.--(A) (1) WITHIN 60 DAYS OF ◀--

1 THE EFFECTIVE DATE OF THIS SECTION, A TAX COLLECTOR SHALL OPEN
2 AN ACCOUNT WHICH INCLUDES THE NAME OF AN OFFICE, TITLE OR
3 POSITION AND MAY INCLUDE THE NAME OF THE MUNICIPALITY FOR WHICH
4 THE TAX COLLECTOR WAS ELECTED OR APPOINTED. NO PAYMENT OF TAXES
5 SHALL BE DEPOSITED INTO AN ACCOUNT BEARING AN INDIVIDUAL'S NAME.

6 (2) WHEN OPENING AN ACCOUNT UNDER PARAGRAPH (1), THE DEPUTY
7 TAX COLLECTOR AS APPOINTED UNDER SECTION 22(B) SHALL BE A JOINT
8 SIGNATORY ON THE ACCOUNT TO ENSURE THE MUNICIPALITY CAN ACCESS
9 THE ACCOUNT IN THE CASE OF AN INCAPACITATION AS DEFINED IN
10 SECTION 22(B).

11 (3) NO WITHDRAWAL FROM THE ACCOUNT MAY REQUIRE SIGNATURE OF
12 BOTH THE TAX COLLECTOR AND THE DEPUTY TAX COLLECTOR.

13 (B) WITHIN 60 DAYS OF THE EFFECTIVE DATE OF THIS SECTION,
14 THE TAX COLLECTOR SHALL TRANSFER ANY MONEYS THAT HAVE ALREADY
15 BEEN COLLECTED INTO THE ACCOUNT REQUIRED BY SUBSECTION (A).

16 (C) A TAX COLLECTOR FOR A JOINT TAX COLLECTION DISTRICT
17 ESTABLISHED UNDER SECTION 4.2 MAY OPEN ONE ACCOUNT TO WHICH
18 PAYMENT OF ALL TAXES BEING COLLECTED BY THE JOINT TAX COLLECTION
19 DISTRICT SHALL BE MADE, PROVIDED THAT THE ACCOUNT INCLUDES THE
20 NAME OF THE JOINT TAX COLLECTION DISTRICT AND DOES NOT BEAR THE
21 NAME OF AN INDIVIDUAL.

22 (D) A COUNTY TREASURER COLLECTING TAXES PURSUANT TO AN
23 AGREEMENT UNDER SECTION 4.4 MAY OPEN ONE ACCOUNT TO WHICH
24 PAYMENT OF ALL TAXES BEING COLLECTED BY THE AGREEMENTS SHALL BE
25 MADE, PROVIDED THAT THE ACCOUNT INCLUDES THE NAME OF AN OFFICE,
26 TITLE OR POSITION AND DOES NOT BEAR THE NAME OF AN INDIVIDUAL.

27 Section 2. Section 6 of the act, amended October 22, 2014
28 (P.L.2604, No.164), is amended to read:

29 Section 6. Notices of Taxes.--When any duplicate of taxes
30 assessed is issued and delivered by any taxing district to the

1 tax collector, he shall within thirty days after receiving the
2 tax duplicate, unless such time shall be extended by the taxing
3 district, notify every taxable whose name appears on such
4 duplicate: Provided, however, That a tax notice shall be sent to
5 every taxable whose name appears on the duplicate not later than
6 the first day of July following receipt of the tax duplicate, or
7 not later than fifteen days after the duplicate of taxes
8 assessed is issued and delivered by the taxing district to the
9 tax collector if such delivery is after the sixteenth day of
10 June: And provided further, That municipalities that have
11 adopted a home rule charter under the act of April 13, 1972
12 (P.L.184, No.62), known as the "Home Rule Charter and Optional
13 Plans Law," may establish a different date for the sending of
14 tax notices to taxables. Such notice shall contain--(1) the date
15 of the tax notice; (2) the rate or rates of taxation; (3) the
16 valuation and identification of the real property of such
17 taxpayer; (4) the occupation valuation of such taxpayer, if any;
18 (5) the several amounts of real and personal property and
19 personal taxes for which said taxpayer is liable for the current
20 year; (6) the total amount of said taxes; (7) a statement that
21 such taxes are due and payable; [and] (8) a request for payment
22 thereof; and (9) an example of the wording to whom the payment
23 must be made as provided for in section 5.2, INCLUDING THE NAME <--
24 OF THE ACCOUNT ESTABLISHED PURSUANT TO SECTION 5.2, BUT NOT
25 INCLUDING THE NAME OF AN INDIVIDUAL. A separate notice shall be
26 issued for each parcel of real property of a taxable. Personal
27 property and personal taxes may be included on any one of such
28 tax notices. Such notice shall further designate a place and
29 time where the taxes shall be paid and state the time during
30 which an abatement of tax will be allowed, when full amount of

1 tax will be collected, and when an additional percentage will be
2 added as a penalty. Such notice shall be mailed or delivered to
3 the last known post office address of each of said taxables. Any
4 such notice may include information as to taxes levied by two or
5 more taxing districts.

6 The Department of Community and Economic Development shall
7 prepare a uniform form of tax notice and supply specimen copies
8 thereof to the county commissioners of the several counties for
9 distribution to tax collectors.

10 SECTION 3. THE ACT IS AMENDED BY ADDING A SECTION TO READ: ◀

11 SECTION 26.2. REFUND OF OVERPAYMENT OF REAL ESTATE TAXES.

12 (A) IF AN OWNER OF RECORD OR PERSON OR ENTITY IS DUE A
13 REFUND FOR THE OVERPAYMENT OF REAL PROPERTY TAXES AND A REFUND
14 HAS NOT BEEN PROVIDED BY THE COMPLETION OF THE YEARLY AUDIT
15 REQUIRED BY SECTION 26, THE TAX COLLECTOR SHALL REFUND ANY
16 OVERPAYMENT TO THE OWNER OF RECORD OR PERSON WHO MADE THE
17 OVERPAYMENT OR ENTITY THAT MADE THE OVERPAYMENT.

18 (B) IF AN OVERPAYMENT HAS NOT BEEN REFUNDED WITHIN THREE
19 YEARS OF THE DATE OF THE OVERPAYMENT, THE TAX COLLECTOR SHALL
20 PAY OR DELIVER THE OVERPAYMENT TO THE STATE TREASURER UNDER
21 ARTICLE XIII.1 OF THE ACT OF APRIL 9, 1929 (P.L.343, NO.176),
22 KNOWN AS THE FISCAL CODE.

23 (C) AT THE COMPLETION OF THE YEARLY AUDIT, A TAX COLLECTOR
24 SHALL PROVIDE A REPORT TO EACH TAXING DISTRICT SERVED BY THE TAX
25 COLLECTOR OF ALL OVERPAYMENTS THAT HAVE NOT BEEN REFUNDED. THE
26 REPORT SHALL INCLUDE, TO THE EXTENT KNOWN, THE OWNER OF RECORD,
27 PERSON OR ENTITY THAT MADE THE OVERPAYMENT, THE PROPERTY
28 IDENTIFICATION NUMBER, THE DOLLAR AMOUNT OF THE OVERPAYMENT AND
29 ANY OTHER IDENTIFYING INFORMATION.

30 Section 3 4. All other acts and parts of acts are repealed ◀

1 insofar as they are inconsistent with this act.

2 Section ~~4~~ 5. The provisions of this act are severable. If ◀
3 any provision of this act or its application to any person or
4 circumstance is held invalid, the invalidity shall not affect
5 other provisions or applications of this act which can be given
6 effect without the invalid provision or application.

7 Section ~~5~~ 6. This act shall take effect ~~in one year.~~ JANUARY ◀
8 1 OF THE YEAR IMMEDIATELY FOLLOWING THE DATE OF ENACTMENT.