

## 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,  
B. MILLER AND R. BROWN, JANUARY 22, 2015

AS AMENDED ON SECOND CONSIDERATION, HOUSE OF REPRESENTATIVES,  
APRIL 15, 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; further providing  
9 for notice of taxes; and providing for refund of overpayment  
10 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.--(a) (1) Within 60 days of  
17 the effective date of this section, a tax collector shall open  
18 an account which includes the name of an office, title or  
19 position and may include the name of the municipality for which  
20 the tax collector was elected or appointed. No payment of taxes

1 shall be deposited into an account bearing an individual's name.

2 (2) When opening an account under ~~paragraph~~ CLAUSE (1), the <--  
3 deputy tax collector as appointed under section 22(b) shall be a  
4 joint signatory on the account to ensure the ~~municipality~~ DEPUTY <--  
5 TAX COLLECTOR can access the account in the case of an  
6 incapacitation as defined in section 22(b).

7 (3) No withdrawal from the account ~~may~~ SHALL require <--  
8 signature of both the tax collector and the deputy tax  
9 collector.

10 (4) AN ACCOUNT OPENED UNDER CLAUSE (1) SHALL NOT BE OPENED <--  
11 USING AN INDIVIDUAL'S SOCIAL SECURITY NUMBER.

12 (b) Within 60 days of the effective date of this section,  
13 the tax collector shall transfer any moneys that have already  
14 been collected into the account required by subsection (a).

15 (c) A tax collector for a joint tax collection district  
16 established under section 4.2 may open one account to which  
17 payment of all taxes being collected by the joint tax collection  
18 district shall be made, provided that the account includes the  
19 name of the joint tax collection district and does not bear the  
20 name of an individual.

21 (d) A county treasurer collecting taxes pursuant to an  
22 agreement under section 4.4 may open one account to which  
23 payment of all taxes being collected by the agreements shall be  
24 made, provided that the account includes the name of an office,  
25 title or position and does not bear the name of an individual.

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

28 Section 6. Notices of Taxes.--When any duplicate of taxes  
29 assessed is issued and delivered by any taxing district to the  
30 tax collector, he shall within thirty days after receiving the

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

1 shall be mailed or delivered to the last known post office  
2 address of each of said taxables. Any such notice may include  
3 information as to taxes levied by two or more taxing districts.

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

8 Section 3. The act is amended by adding a section to read:

9 Section 26.2. Refund of Overpayment of Real Estate Taxes.

10 ~~(a) If an owner of record or person or entity is due a (A)~~ <--

11 THE FOLLOWING SHALL APPLY:

12 (1) 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 OWNER OF RECORD OR entity that made the <--  
18 overpayment.

19 (2) UNLESS A WRITTEN AGREEMENT WITH THE LOCAL TAXING <--  
20 DISTRICT SPECIFIES OTHERWISE, CLAUSE (1) SHALL ONLY APPLY TO  
21 REFUNDS THAT ARE TEN DOLLARS OR GREATER AND ANY OVERPAYMENTS  
22 THAT ARE UNDER TEN DOLLARS SHALL BE SENT TO THE STATE TREASURER  
23 IN THE SAME MANNER AS PROVIDED UNDER SUBSECTION (B).

24 (b) If an overpayment has not been refunded within three  
25 years of the date of the overpayment, the tax collector shall  
26 pay or deliver the overpayment to the State Treasurer under  
27 Article XIII.1 of the act of April 9, 1929 (P.L.343, No.176),  
28 known as The Fiscal Code.

29 (c) At the completion of the yearly audit, a tax collector  
30 shall provide a report to each taxing district served by the tax

1 collector of all overpayments that have not been refunded. The  
2 report shall include, to the extent known, the owner of record,  
3 person or entity that made the overpayment, the property  
4 identification number, the dollar amount of the overpayment and  
5 any other identifying information.

6 Section 4. All other acts and parts of acts are repealed  
7 insofar as they are inconsistent with this act.

8 Section 5. The provisions of this act are severable. If any  
9 provision of this act or its application to any person or  
10 circumstance is held invalid, the invalidity shall not affect  
11 other provisions or applications of this act which can be given  
12 effect without the invalid provision or application.

13 Section 6. This act shall take effect January 1 of the year  
14 immediately following the date of enactment.