

THE GENERAL ASSEMBLY OF PENNSYLVANIA

HOUSE BILL

No. 2460 Session of 2020

INTRODUCED BY STEPHENS, APRIL 28, 2020

REFERRED TO COMMITTEE ON FINANCE, APRIL 28, 2020

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 interim assessment,  
 9 duplicate and warrant, for discounts, penalties and notice,  
 10 and for collectors required to be in attendance.

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

13 Section 1. Section 5.1 of the act of May 25, 1945 (P.L.1050,  
 14 No.394), known as the Local Tax Collection Law, is amended by  
 15 adding a subsection to read:

16 Section 5.1. Interim Assessment; Duplicate; Warrant.--\* \* \*

17 (c) For a tax due upon a duplicate issued after both the  
 18 effective date of this subsection and an interim assessment  
 19 during the year 2020, the following shall apply:

20 (1) If the whole amount is paid by December 31, 2020, no  
 21 penalty may be imposed.

22 (2) If, as of December 31, 2020, taxes remain unpaid and

1 less than six months have elapsed since the date of the tax  
2 notice, the taxing district shall reissue the duplicate to the  
3 selected tax collector in order to permit the taxpayer six  
4 months from the date of the tax notice to pay the taxes before  
5 either a penalty is imposed or a delinquency is declared.

6 (3) The discount authorized under subsection (b)(1) shall  
7 extend one month beyond the initial discount period authorized.

8 (4) If the whole amount is not paid by December 31, 2020,  
9 and an extension has not been granted under paragraph (2), the  
10 duplicate shall be declared delinquent.

11 Section 2. Section 10(b) of the act is amended and the  
12 section is amended by adding a subsection to read:

13 Section 10. Discounts; Penalties; Notice.--\* \* \*

14 (a.1) Notwithstanding any provision in subsection (a), for a  
15 tax duplicate issued both after the effective date of this  
16 subsection and during the year 2020, taxpayers who fail to make  
17 payment of any taxes charged against them for four months after  
18 the date of the tax notice shall not be charged a penalty.  
19 Taxpayers shall have until December 31, 2020, to make payment of  
20 any taxes charged them without a penalty being added to the  
21 taxes due.

22 (b) (1) If a taxpayer has not paid taxes on real estate  
23 within four months after the date of the tax notice, the tax  
24 collector shall send by first class mail the following notice in  
25 bold print capital letters to the taxpayer:

26 YOUR REAL ESTATE TAXES HAVE NOT BEEN PAID ON TIME, AND A  
27 PENALTY HAS BEEN ADDED TO THE AMOUNT YOU OWE. IF NOT PAID BY  
28 DECEMBER 31, YOUR REAL ESTATE TAXES WILL BE DELINQUENT. IF YOU  
29 HAVE ANY QUESTIONS, PLEASE CONTACT (NAME OF TAX COLLECTOR) BY  
30 MAIL AT (ADDRESS) OR BY TELEPHONE AT (TELEPHONE NUMBER). IF YOUR

1 REAL ESTATE TAXES ARE TO BE PAID FROM AN ESCROW ACCOUNT  
2 ESTABLISHED IN CONNECTION WITH YOUR MORTGAGE, YOU SHOULD CONTACT  
3 THE COMPANY MANAGING YOUR ESCROW ACCOUNT.

4 (2) For a tax duplicate issued during the year 2020, upon  
5 termination of a Statewide declaration of emergency, the tax  
6 collector shall send by first class mail the following  
7 statement:

8 IF YOUR REAL ESTATE TAXES HAVE NOT BEEN PAID, YOU HAVE UNTIL  
9 DECEMBER 31, 2020, TO PAY THEM WITHOUT PENALTY. THE DISCOUNT  
10 PERIOD FOR YOUR REAL ESTATE TAXES SHALL BE IN EFFECT UNTIL  
11 (INSERT DATE). IF YOU HAVE ANY QUESTIONS, PLEASE CONTACT  
12 (INSERT NAME OF TAX COLLECTOR) BY MAIL AT (INSERT ADDRESS) OR  
13 BY TELEPHONE AT (INSERT TELEPHONE NUMBER). IF YOUR REAL  
14 ESTATE TAXES ARE TO BE PAID FROM AN ESCROW ACCOUNT  
15 ESTABLISHED IN CONNECTION WITH YOUR MORTGAGE, YOU SHOULD  
16 CONTACT THE COMPANY MANAGING YOUR ESCROW ACCOUNT.

17 (3) If a taxpayer has not paid by December 31, 2020, the tax  
18 collector shall mail the following by first class mail:

19 YOUR REAL ESTATE TAXES HAVE NOT BEEN PAID ON TIME AND A  
20 PENALTY HAS BEEN ADDED TO THE AMOUNT YOU OWE. IF NOT PAID BY  
21 PAID BY JANUARY 31, YOUR REAL ESTATE TAXES WILL BE  
22 DELINQUENT. IF YOU HAVE ANY QUESTIONS, PLEASE CONTACT (INSERT  
23 NAME OF TAX COLLECTOR) BY MAIL AT (INSERT ADDRESS) OR BY  
24 TELEPHONE AT (INSERT TELEPHONE NUMBER). IF YOUR REAL ESTATE  
25 TAXES ARE TO BE PAID FROM AN ESCROW ACCOUNT ESTABLISHED IN  
26 CONNECTION WITH YOUR MORTGAGE, YOU SHOULD CONTACT THE COMPANY  
27 MANAGING YOUR ESCROW ACCOUNT.

28 \* \* \*

29 Section 3. Section 13 of the act is amended to read:

30 Section 13. Collectors Required to Be in Attendance.--(a)

1 The tax collector shall in person, or by some person duly  
2 authorized, be in attendance for the purpose of receiving and  
3 receipting for taxes on at least three days of each week during  
4 the last two weeks of the period or periods during which  
5 discounts are allowed, at his residence or some other  
6 appropriate place, to be designated by him in the tax notice.

7 (b) (1) Subsection (a) shall not apply if the tax collector  
8 posts written notice of the cancellation of attendance at the  
9 entrance to the premises where attendance would have been held  
10 and on the publicly accessible Internet website, if any, of the  
11 municipality for which the tax collector was elected.

12 (2) As part of the written notice, the tax collector shall  
13 include information on how individuals can pay their taxes to  
14 the tax collector.

15 (3) This subsection shall expire January 1, 2021.

16 Section 4. This act shall take effect immediately.