

THE GENERAL ASSEMBLY OF PENNSYLVANIA

HOUSE BILL

No. 2460 Session of 2020

INTRODUCED BY STEPHENS, APRIL 28, 2020

AS REPORTED FROM COMMITTEE ON FINANCE, HOUSE OF REPRESENTATIVES, AS AMENDED, MAY 19, 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 ~~(C) NOTWITHSTANDING THE PROVISIONS OF SUBSECTION (B), THE~~ <--
12 ~~FOLLOWING SHALL APPLY TO REAL ESTATE TAXES DUE UPON A DUPLICATE~~
13 ~~ISSUED BY A SCHOOL DISTRICT OF THE SECOND CLASS, THIRD CLASS OR~~
14 ~~FOURTH CLASS OR A VOCATIONAL SCHOOL DISTRICT AFTER AN INTERIM~~
15 ~~ASSESSMENT DURING CALENDAR YEAR 2020:~~

16 ~~(1) THE DISCOUNT AUTHORIZED UNDER SUBSECTION (B)(1) SHALL~~
17 ~~EXTEND ONE MONTH BEYOND THE INITIAL DISCOUNT PERIOD AUTHORIZED.~~

18 ~~(2) IF THE WHOLE AMOUNT IS PAID BY DECEMBER 31, 2020, NO~~
19 ~~PENALTY MAY BE IMPOSED.~~

20 ~~(3) IF, AS OF DECEMBER 31, 2020, TAXES REMAIN UNPAID AND~~
21 ~~LESS THAN SIX MONTHS HAVE ELAPSED SINCE THE DATE OF THE TAX~~
22 ~~NOTICE, THE TAXING DISTRICT SHALL REISSUE THE DUPLICATE TO THE~~
23 ~~SELECTED TAX COLLECTOR IN ORDER TO PERMIT THE TAXPAYER SIX~~
24 ~~MONTHS FROM THE DATE OF THE ORIGINAL TAX NOTICE TO PAY THE TAXES~~
25 ~~BEFORE EITHER A PENALTY IS IMPOSED OR A DELINQUENCY IS DECLARED.~~

26 ~~(4) IF THE WHOLE AMOUNT IS NOT PAID AS OF DECEMBER 31, 2020,~~
27 ~~AND AN EXTENSION HAS NOT BEEN GRANTED UNDER PARAGRAPH (1), THE~~
28 ~~DUPLICATE SHALL BE DECLARED DELINQUENT.~~

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

1 Section 10. Discounts; Penalties; Notice.--* * *

2 (a.1) Notwithstanding any provision in subsection (a), for a
3 tax duplicate issued both after the effective date of this <--
4 subsection and during the year 2020 FOR REAL ESTATE TAXES BY A <--
5 SCHOOL DISTRICT OF THE SECOND CLASS, THIRD CLASS OR FOURTH CLASS
6 OR A VOCATIONAL SCHOOL DISTRICT AFTER AN INTERIM ASSESSMENT
7 DURING CALENDAR YEAR 2020, taxpayers who fail to make payment of
8 any taxes charged against them for four months after the date of
9 the tax notice shall not be charged a penalty. Taxpayers shall
10 have until December 31, 2020, to make payment of any taxes
11 charged them without a penalty being added to the taxes due.

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

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

24 (2) For a tax duplicate issued FOR REAL ESTATE TAXES during <--
25 the CALENDAR year 2020, upon termination of a Statewide <--
26 declaration of emergency, THE EXPIRATION OR TERMINATION OF THE <--
27 GOVERNOR'S PROCLAMATION OF DISASTER EMERGENCY ISSUED ON MARCH 6,
28 2020, PUBLISHED AT 50 PA.B. 1644 (MARCH 21, 2020), the tax
29 collector shall send by first class mail the following
30 statement:

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

10 (3) If a taxpayer has not paid by AS OF December 31, 2020, <--
11 the tax collector shall mail the following by first class mail:
12 YOUR REAL ESTATE TAXES HAVE NOT BEEN PAID ON TIME AND A <--
13 PENALTY HAS BEEN ADDED TO THE AMOUNT YOU OWE. IF NOT PAID BY
14 PAID BY JANUARY 31, YOUR REAL ESTATE TAXES WILL BE DELINQUENT
15 AND WILL BECOME DELINQUENT AS OF JANUARY 1, 2021. IF YOU HAVE <--
16 ANY QUESTIONS, PLEASE CONTACT (INSERT NAME OF TAX COLLECTOR)
17 BY MAIL AT (INSERT ADDRESS) OR BY TELEPHONE AT (INSERT
18 TELEPHONE NUMBER). IF YOUR REAL ESTATE TAXES ARE TO BE PAID
19 FROM AN ESCROW ACCOUNT ESTABLISHED IN CONNECTION WITH YOUR
20 MORTGAGE, YOU SHOULD CONTACT THE COMPANY MANAGING YOUR ESCROW
21 ACCOUNT.

22 * * *

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

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

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

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

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

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

10 Section 4. This act shall take effect immediately.