

THE GENERAL ASSEMBLY OF PENNSYLVANIA

HOUSE BILL

No. 1646 Session of 2023

INTRODUCED BY PIELLI, KAZEEM, MADDEN, BOROWSKI, KRAJEWSKI, STEELE, SHUSTERMAN, SANCHEZ, KHAN, SCHLOSSBERG, FREEMAN, CERRATO, HANBIDGE, CIRESI, HILL-EVANS, SMITH-WADE-EL, CEPEDA-FREYTIZ, HOWARD, DELLOSO, MAYES, GILLEN, CONKLIN, GREEN AND FIEDLER, AUGUST 29, 2023

AS AMENDED ON SECOND CONSIDERATION, HOUSE OF REPRESENTATIVES, DECEMBER 13, 2023

AN ACT

1 Amending the act of July 7, 1947 (P.L.1368, No.542), entitled
2 "An act amending, revising and consolidating the laws
3 relating to delinquent county, city, except of the first and
4 second class and second class A, borough, town, township,
5 school district, except of the first class and school
6 districts within cities of the second class A, and
7 institution district taxes, providing when, how and upon what
8 property, and to what extent liens shall be allowed for such
9 taxes, the return and entering of claims therefor; the
10 collection and adjudication of such claims, sales of real
11 property, including seated and unseated lands, subject to the
12 lien of such tax claims; the disposition of the proceeds
13 thereof, including State taxes and municipal claims recovered
14 and the redemption of property; providing for the discharge
15 and divestiture by certain tax sales of all estates in
16 property and of mortgages and liens on such property, and the
17 proceedings therefor; creating a Tax Claim Bureau in each
18 county, except counties of the first and second class, to act
19 as agent for taxing districts; defining its powers and
20 duties, including sales of property, the management of
21 property taken in sequestration, and the management, sale and
22 disposition of property heretofore sold to the county
23 commissioners, taxing districts and trustees at tax sales;
24 providing a method for the service of process and notices;
25 imposing duties on taxing districts and their officers and on
26 tax collectors, and certain expenses on counties and for
27 their reimbursement by taxing districts; and repealing
28 existing laws," in sale of property, providing for
29 incapacitated adults and older adults and delinquent real
30 estate tax notification to designated individual; and

<--

1 imposing duties on the Department of Community and Economic
2 Development.

3 The General Assembly of the Commonwealth of Pennsylvania
4 hereby enacts as follows:

5 Section 1. The act of July 7, 1947 (P.L.1368, No.542), known
6 as the Real Estate Tax Sale Law, is amended by adding a section
7 to read:

8 Section 619.2. ~~Incapacitated Adults and Older Adults;~~ <--

9 Delinquent Real Estate Tax Notification to Designated

10 Individual.--(a) The department shall develop a designation

11 form to be used by an owner who is an ~~incapacitated adult or~~ <--

12 older adult to assign a designated individual to receive a

13 notification regarding delinquent real estate taxes on the

14 owner's real property.

15 (b) The designation form shall contain the following

16 information:

17 (1) The name of the owner.

18 (2) The date of birth of the owner.

19 (3) The telephone number, email address and other contact

20 information of the owner.

21 (4) The address of the owner's real property.

22 (5) The name of the owner's designated individual.

23 (6) The address, telephone number, email address and other

24 contact information of the owner's designated individual.

25 (7) A verification that the designated individual is any of

26 the following:

27 (i) A next of kin of the owner.

28 (ii) An agent, guardian, trustee or other representative of

29 the owner under authority granted in accordance with 20 Pa.C.S.

30 (relating to decedents, estates and fiduciaries).

31 (8) Verification that the owner is ~~an incapacitated adult or~~ <--

1 an older adult.

2 (9) Other information as may be determined by the department
3 as necessary to comply with this section.

4 (c) The department shall make the designation form, along
5 with any explanation, instructions or other information deemed
6 necessary by the department, available through the following
7 means:

8 (1) Posting the designation form and other information on
9 the publicly accessible Internet website of the department.

10 (2) Distributing a physical copy of the designation form and
11 other information to each local taxing authority.

12 (3) Distributing a physical copy of the designation form and
13 other information to each area agency on aging in this
14 Commonwealth.

15 (d) An owner may complete a designation form and send the
16 designation form to the bureau in the county where the real
17 property is located.

18 (e) A county tax claim bureau that receives a completed
19 designation form shall thereafter send notification regarding
20 delinquent real estate taxes on the owner's real property to
21 both the owner and the designated individual specified in the
22 designation form.

23 (f) An owner who submitted a designation form may rescind
24 the assignment by providing written notice of the rescission to
25 the bureau in the county where the real property is located.

26 (g) In all cases in this act where notice is required to be
27 provided to an owner, the same notice shall be provided to a
28 designated individual.

29 (h) A county tax claim bureau or ~~other public entity~~ LOCAL <--
30 TAXING AUTHORITY that receives a completed designation form or

1 written notice of rescission under this section shall maintain
2 the confidentiality of the form or notice. A completed
3 designation form and written notice of rescission is not
4 accessible for inspection and duplication under the act of
5 February 14, 2008 (P.L.6, No.3), known as the "Right-to-Know
6 Law."

7 (i) Nothing in this section shall be construed to affect any
8 authority granted in accordance with 20 Pa.C.S., INCLUDING, BUT <--
9 NOT LIMITED TO, THE APPOINTMENT OF A GUARDIAN BY A COURT OF
10 COMPETENT JURISDICTION UNDER 20 PA.C.S. CH. 55 (RELATING TO
11 INCAPACITATED PERSONS).

12 (j) As used in this section, the following words and phrases
13 shall have the meanings given to them in this subsection unless
14 the context clearly indicates otherwise:

15 "Department," shall mean the Department of Community and
16 Economic Development.

17 "Designated individual," shall mean any of the following
18 persons designated by an owner who is an ~~incapacitated adult or~~ <--
19 older adult to receive notification regarding delinquent real
20 estate taxes on behalf of the owner because the owner is unable
21 or has limited ability to receive or manage the delinquent real
22 estate tax notice:

23 (1) A next of kin of the owner.

24 (2) An agent, guardian, trustee or other representative of
25 the owner under authority granted in accordance with 20 Pa.C.S.

26 "Designation form," shall mean the form developed by the
27 department in accordance with this section.

28 ~~"Incapacitated adult," shall mean an individual who is at~~ <--
29 ~~least eighteen (18) years of age and:~~

30 ~~(1) resides in a hospital, assisted living facility,~~

1 ~~rehabilitation facility or other health care or treatment~~
2 ~~facility; or~~

3 ~~(2) has a health condition.~~

4 "Local taxing authority," as follows:

5 (1) A political subdivision that levies real estate taxes.

6 (2) The term includes a county, city, borough, incorporated
7 town, township, home rule municipality, optional plan
8 municipality, optional charter municipality, school district,
9 institution district or a similar general purpose unit of
10 government that may be created or authorized by statute.

11 "Older adult," shall mean an individual who is at least sixty
12 (60) years of age.

13 Section 2. This act shall take effect in 60 days.