

THE GENERAL ASSEMBLY OF PENNSYLVANIA

HOUSE BILL

No. 430 Session of 2021

INTRODUCED BY EMRICK, GREINER, MILLARD, MALONEY, RYAN, CIRESI, R. MACKENZIE, MOUL, PICKETT, FREEMAN, ROWE, R. BROWN, NEILSON, KEEFER, WEBSTER, B. MILLER, ZIMMERMAN, RADER, M. MACKENZIE, HELM, SCHLEGEL CULVER, O'MARA, DRISCOLL, WHEELAND, GILLEN AND HERSHEY, FEBRUARY 8, 2021

AS AMENDED ON SECOND CONSIDERATION, HOUSE OF REPRESENTATIVES, APRIL 20, 2021

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 effect of failure to
9 receive tax notice.

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

12 Section 1. Section 7 of the act of May 25, 1945 (P.L.1050,
13 No.394), known as the Local Tax Collection Law, is amended to
14 read:

15 Section 7. Effect of Failure to Receive Tax Notice.--(a)
16 Failure to receive notice shall not relieve any taxpayer from
17 the payment of any taxes imposed by any taxing district, and
18 such taxpayer shall be charged with his taxes as though he had
19 received notice.

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1 ~~(b) A taxing district shall by ordinance or resolution~~
 2 ~~require the tax collector to waive a penalty charged under~~
 3 ~~section 10 for real estate taxes if the taxpayer requests a~~
 4 ~~waiver of penalty within a year from the date of transfer of~~
 5 ~~ownership to the taxpayer and the taxpayer attests that a notice~~
 6 ~~was not received. When applying for a waiver, the taxpayer must~~
 7 ~~provide the taxing district with a copy of the deed showing the~~
 8 ~~date of real property transfer, and the taxpayer must pay the~~
 9 ~~remaining real estate tax due with the application. The~~
 10 ~~Department of Community and Economic Development shall develop~~
 11 ~~and make available to each taxing district a form by which a~~
 12 ~~taxpayer may request a waiver of penalty under this section.~~

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13 (B) (1) NOTWITHSTANDING ANY OTHER PROVISION OF LAW, A
 14 TAXING DISTRICT SHALL, WITHIN NINETY DAYS OF THE EFFECTIVE DATE
 15 OF THIS SUBSECTION, BY ORDINANCE OR RESOLUTION, REQUIRE A TAX
 16 COLLECTOR TO WAIVE ADDITIONAL CHARGES FOR REAL ESTATE TAXES
 17 BEGINNING IN THE FIRST TAX YEAR AFTER THE EFFECTIVE DATE OF THIS
 18 SUBSECTION, IF THE TAXPAYER:

19 (I) REQUESTS A WAIVER OF ADDITIONAL CHARGES WITHIN TWELVE
 20 MONTHS FROM THE DATE OF TRANSFER OF OWNERSHIP TO THE TAXPAYER;

21 (II) ATTESTS THAT A NOTICE WAS NOT RECEIVED;

22 (III) PROVIDES THE TAX COLLECTOR WITH A COPY OF THE DEED
 23 SHOWING THE DATE OF REAL PROPERTY TRANSFER; AND

24 (IV) NOTIFIES THE TAX COLLECTOR OF THE WAIVER CLAIM AND PAYS
 25 THE FACE VALUE AMOUNT OF THE TAX NOTICE FOR THE REAL ESTATE TAX
 26 WITH THE APPLICATION.

27 (2) THE DEPARTMENT OF COMMUNITY AND ECONOMIC DEVELOPMENT
 28 SHALL DEVELOP AND MAKE AVAILABLE TO EACH TAXING DISTRICT A FORM
 29 BY WHICH A TAXPAYER MAY REQUEST A WAIVER OF PENALTY UNDER THIS
 30 SECTION.

1 (3) A TAXPAYER GRANTED A WAIVER AND PAYING REAL ESTATE TAX
2 AS PROVIDED IN THIS SUBSECTION SHALL NOT BE SUBJECT TO AN ACTION
3 AT LAW OR IN EQUITY FOR AN ADDITIONAL CHARGE, AND A LIEN FILED
4 FOR AN ADDITIONAL CHARGE SHALL BE DEEMED SATISFIED.

5 (4) AS USED IN THIS SECTION, THE FOLLOWING WORDS AND PHRASES
6 SHALL HAVE THE MEANINGS GIVEN TO THEM IN THIS SUBSECTION UNLESS
7 THE CONTEXT CLEARLY INDICATES OTHERWISE:

8 THE TERM "ADDITIONAL CHARGE" SHALL MEAN ANY INTEREST, FEE,
9 PENALTY OR CHARGE ACCRUING TO AND IN EXCESS OF THE FACE AMOUNT
10 OF THE REAL ESTATE TAX AS PROVIDED IN THE REAL ESTATE TAX
11 NOTICE.

12 THE TERM "TAX COLLECTOR" SHALL MEAN A TAX COLLECTOR AS
13 DEFINED IN SECTION 2, A DELINQUENT TAX COLLECTOR AS PROVIDED IN
14 SECTION 26.1, AN ALTERNATIVE COLLECTOR OF TAXES AS PROVIDED IN
15 SECTION 201.1 OF THE ACT OF JULY 7, 1947 (P.L.1368, NO.542),
16 KNOWN AS THE "REAL ESTATE TAX SALE LAW," AN EMPLOYEE, AGENT OR
17 ASSIGNEE AUTHORIZED TO COLLECT THE TAX, A PURCHASER OF CLAIM FOR
18 THE TAX OR ANY OTHER PERSON AUTHORIZED BY LAW OR CONTRACT TO
19 TAKE ACTION AGAINST THE PERSON OR PROPERTY OF THE TAXPAYER FOR
20 THE REAL ESTATE TAX.

21 Section 2. This act shall take effect in ~~60~~ 90 days.

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