
THE GENERAL ASSEMBLY OF PENNSYLVANIA

HOUSE BILL

No. 515 Session of
2021

INTRODUCED BY DeLUCA, HILL-EVANS, SANCHEZ, NEILSON, WEBSTER AND
PISCIOTTANO, FEBRUARY 11, 2021

REFERRED TO COMMITTEE ON FINANCE, FEBRUARY 11, 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 notices of taxes.

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

11 Section 1. Section 6 of the act of May 25, 1945 (P.L.1050,
12 No.394), known as the Local Tax Collection Law, is amended to
13 read:

14 Section 6. Notices of Taxes.--(a) When any duplicate of
15 taxes assessed is issued and delivered by any taxing district to
16 the tax collector, he shall within thirty days after receiving
17 the tax duplicate, unless such time shall be extended by the
18 taxing district, notify every taxable whose name appears on such
19 duplicate: Provided, however, That a tax notice shall be sent to
20 every taxable whose name appears on the duplicate not later than
21 the first day of July following receipt of the tax duplicate, or

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

29 The Department of Community and Economic Development shall
30 prepare a uniform form of tax notice and supply specimen copies

1 thereof to the county commissioners of the several counties for
2 distribution to tax collectors.

3 (b) (1) If a mortgage servicer requests a copy of the
4 notice under subsection (a) from the tax collector on behalf of
5 a customer of the mortgage servicer, the tax collector shall
6 transmit a copy of the notice to the mortgage servicer within
7 ten days of the request.

8 (2) If a tax collector transmits a copy of the notice to the
9 the mortgage servicer under clause (1), the tax collector shall
10 transmit the notice under subsection (a) to the customer and a
11 copy of the notice to the mortgage servicer for the next year
12 and each year thereafter. In a conspicuous manner, the notice to
13 the customer shall state as follows:

14 A copy of this notice has been sent to (insert name of
15 mortgage servicer) at the following address:

16 (insert address of mortgage servicer)

17 (3) The mortgage servicer may opt out of receiving a copy of
18 the notice under clause (2) via request to the tax collector if
19 the servicing obligation is transferred to another mortgage
20 servicer. The tax collector shall notify the customer if the
21 mortgager servicer opts out of receiving a copy of the notice
22 under clause (2) and that the notice under clause (2) will cease
23 to be transmitted to the mortgage servicer.

24 (4) As used in this subsection, the term "mortgage servicer"
25 shall mean the last person to whom a mortgagor has been
26 instructed by a mortgagee or prior servicer to send payments for
27 the loan secured by a mortgage. A person lawfully transmitting a
28 payoff statement is considered the mortgage servicer for the
29 mortgage described in the payoff statement.

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