
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 AND HOWARD, AUGUST 29, 2023

REFERRED TO COMMITTEE ON COMMERCE, AUGUST 29, 2023

AN ACT

1 Amending Title 53 (Municipalities Generally) of the Pennsylvania
2 Consolidated Statutes, in assessments of persons and
3 property, providing for delinquent real estate tax
4 notification; and imposing duties on the Department of
5 Community and Economic Development.

6 The General Assembly of the Commonwealth of Pennsylvania
7 hereby enacts as follows:

8 Section 1. Chapter 85 of Title 53 of the Pennsylvania
9 Consolidated Statutes is amended by adding a subchapter to read:

10 SUBCHAPTER G

11 DELINQUENT REAL ESTATE TAX NOTIFICATION

12 Sec.

13 8591. Scope of subchapter.

14 8592. Definitions.

15 8593. Designation forms.

16 8594. Construction.

17 § 8591. Scope of subchapter.

18 This subchapter relates to delinquent real estate tax

1 notification.

2 § 8592. Definitions.

3 The following words and phrases when used in this subchapter
4 shall have the meanings given to them in this section unless the
5 context clearly indicates otherwise:

6 "Department." The Department of Community and Economic
7 Development.

8 "Designated individual." Any of the following persons
9 designated by an owner who is an incapacitated adult or older
10 adult to receive notification regarding delinquent real estate
11 taxes on behalf of the owner because the owner is unable or has
12 limited ability to receive or manage the delinquent real estate
13 tax notice:

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

15 (2) An agent, guardian, trustee or other representative
16 of the owner under authority granted in accordance with 20
17 Pa.C.S. (relating to decedents, estates and fiduciaries).

18 "Designation form." The form developed by the department in
19 accordance with section 8593 (relating to designation forms).

20 "Incapacitated adult." An individual who is 18 years of age
21 or older and:

22 (1) resides in a hospital, assisted living facility,
23 rehabilitation facility or other health care or treatment
24 facility; or

25 (2) has a serious health condition.

26 "Local taxing authority." As follows:

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

29 (2) The term includes a county, city, borough,
30 incorporated town, township, home rule municipality, optional

1 plan municipality, optional charter municipality, school
2 district, institution district or a similar general purpose
3 unit of government that may be created or authorized by
4 statute.

5 "Older adult." An individual who is 60 years of age or
6 older.

7 "Owner." As defined in section 102 of the act of July 7,
8 1947 (P.L.1368, No.542), known as the Real Estate Tax Sale Law.
9 § 8593. Designation forms.

10 (a) Development.--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 any
13 notification regarding delinquent real estate taxes on the
14 owner's real property.

15 (b) Contents.--The designation form shall contain the
16 following 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
20 contact 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
24 other contact information of the owner's designated
25 individual.

26 (7) The relationship of the designated individual to the
27 owner.

28 (c) Public notice.--The department shall make the
29 designation form, along with any explanation, instructions or
30 other information deemed necessary by the department, available

1 through the following means:

2 (1) Posting the designation form and other information
3 on the publicly accessible Internet website of the
4 department.

5 (2) Distributing a physical copy of the designation form
6 and other information on an annual basis to each local taxing
7 authority upon request of the local taxing authority.

8 (3) Distributing a physical copy of the designation form
9 and other information on an annual basis to each area agency
10 on aging in this Commonwealth.

11 (d) Completion.--An owner may complete a designation form
12 and send the designation form to the appropriate local taxing
13 authority.

14 (e) Local taxing authority.--

15 (1) A local taxing authority that receives a completed
16 designation form shall thereafter send notification regarding
17 delinquent real estate taxes on the owner's real property to
18 the designated individual specified in the designation form.

19 (2) The following apply to notification regarding a
20 scheduled sheriff's sale of the owner's real property:

21 (i) Notification must first be made by mail to the
22 designated individual's address at least 90 days prior to
23 the sheriff's sale.

24 (ii) Subsequent notification must be made by both
25 email and telephone not later than 60 days prior to the
26 sheriff's sale.

27 (f) Rescission.--An owner who submitted a designation form
28 may rescind the assignment by providing written notice of the
29 rescission to the local taxing authority.

30 § 8594. Construction.

1 This subchapter shall not affect any authority granted in
2 accordance with 20 Pa.C.S. (relating to decedents, estates and
3 fiduciaries).

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