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THE GENERAL ASSEMBLY OF PENNSYLVANIA

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HOUSE BILL

No. 2513 Session of  
2024

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INTRODUCED BY M. MACKENZIE, R. MACKENZIE, GILLEN, KAUFFMAN AND  
ROWE, JULY 30, 2024

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REFERRED TO COMMITTEE ON LOCAL GOVERNMENT, JULY 30, 2024

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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.--When any duplicate of taxes  
15 assessed is issued and delivered by any taxing district to the  
16 tax collector, he shall within thirty days after receiving the  
17 tax duplicate, unless such time shall be extended by the taxing  
18 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 of to whom the  
17 payment must be made, including the [name of the account  
18 established under section 5.2, but not in the name of an  
19 individual only.] office, title or position and the name of the  
20 municipality for which the tax collector was elected or  
21 appointed, such as follows: "Tax Collector, (name of  
22 municipality)." The tax collector may not include the name of an  
23 individual as the party receiving payment. A separate notice  
24 shall be issued for each parcel of real property of a taxable.  
25 Personal property and personal taxes may be included on any one  
26 of such tax notices. Such notice shall further designate a place  
27 and time where the taxes shall be paid and state the time during  
28 which an abatement of tax will be allowed, when full amount of  
29 tax will be collected, and when an additional percentage will be  
30 added as a penalty. Such notice shall be mailed or delivered to

1 the last known post office address of each of said taxables. Any  
2 such notice may include information as to taxes levied by two or  
3 more taxing districts.

4 The Department of Community and Economic Development shall  
5 prepare a uniform form of tax notice and supply specimen copies  
6 thereof to the county commissioners of the several counties for  
7 distribution to tax collectors.

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