

AN ACT

Requiring the secretary or clerk of every political subdivision to file in the [Bureau of Municipal] Department of Community Affairs a copy of every tax-levying ordinance or resolution of such political subdivision.

Section 2. The secretary or clerk of every political subdivision is hereby required and directed to file in the [Bureau of Municipal Affairs of the] Department of [Internal] Community Affairs a copy of every tax-levying ordinance or resolution adopted by such political subdivision. Every such ordinance or resolution shall be filed within fifteen (15) days after the same becomes effective.

Section 2. All personnel, appropriations, allocations, contracts, agreements, equipment, files, obligations, documents and other material which relate to the administration and enforcement of the act of May 2, 1949 (P. L. 819), entitled "An act requiring the secretary or clerk of every political subdivision to file in the Bureau of Municipal Affairs a copy of every tax-levying ordinance or resolution of such political subdivision," as it applies to the Department of Internal Affairs are transferred to the Department of Community Affairs with the same force and effect as if the appropriations had been made to the Department of Community Affairs in the first instance, and said contracts, agreements and obligations of the said Department of Internal Affairs had been incurred or entered into by said Department of Community Affairs.

Section 3. This act shall take effect January 17, 1967.

APPROVED—The 2d day of February, A. D. 1966.

WILLIAM W. SCRANTON

No. 606

AN ACT

SB 1309

Amending the act of May 25, 1945 (P. L. 1050), entitled "An act relating to the collection of taxes levied by counties, county institution districts, cities of the third class, boroughs, towns, townships, certain school districts and vocational school districts; conferring powers and imposing duties on tax collectors, courts and various officers of said political subdivisions; and prescribing penalties," transferring certain powers and duties of the Department of Internal Affairs to the Department of Community Affairs, and transferring certain records, appropriations and equipment relative thereto.

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

Section 1. Section 6, act of May 25, 1945 (P. L. 1050), known as the "Local Tax Collection Law," amended May 23, 1947 (P. L. 305), is amended to read:

Section 6. Notices of Taxes.—When any duplicate of taxes assessed is issued and delivered by any taxing district to the tax collector, he shall within thirty days after receiving the tax duplicate, notify every taxable whose name appears on such duplicate. Such notice shall contain—(1) the date of the tax notice; (2) the rate or rates of taxation; (3) the valuation and identification of the real property of such taxpayer; (4) the occupation valuation of such taxpayer, if any; (5) the several amounts of real and personal property and personal taxes for which said taxpayer is liable for the current year; (6) the total amount of said taxes; (7) a statement that such taxes are due and payable; and (8) a request for payment thereof. A separate notice shall be issued for each parcel of real property of a taxable. Personal property and personal taxes may be included on any one of such tax notices. Such notice shall further designate a place and time where the taxes shall be paid and state the time during which an abatement of tax will be allowed, when full amount of tax will be collected, and when an additional percentage will be added as a penalty. Such notice shall be mailed or delivered to the last known post office address of each of said taxables. Any such notice may include information as to taxes levied by two or more taxing districts.

The Department of [Internal] Community Affairs shall prepare a uniform form of tax notice and supply specimen copies thereof to the county commissioners of the several counties for distribution to tax collectors.

Section 2. Section 14 of the act is amended to read:

Section 14. Tax Receipts.—The tax collectors shall furnish each person on the payment of taxes from a book containing a stub, or from a bill containing a stub, or carbon copy to be furnished at the expense of the taxing district or districts, a numbered receipt setting out the date of payment, name of taxpayer, the district in which the taxpayer is assessed, the amount of real and personal property and personal taxes paid, stated separately, and in the case of taxes on real property, identifying the property. A separate receipt shall be issued for each parcel of real property. On the stub or bill a memorandum shall be made, in ink, of the number of the receipt and giving the same information as was given in the receipt.

Where payment of taxes is made by mail, a receipt shall be required to be furnished only if the taxpayer shall enclose with the payment a self-addressed and stamped envelope for the return of the receipt.

The Department of [Internal] Community Affairs shall prepare a uniform form of tax receipt and supply specimen copies thereof to the county commissioners of the several counties for distribution to tax collectors.

Section 3. All personnel, appropriations, allocations, funds, contracts, agreements, equipment, files, obligations, documents and other material which relate to the administration and function of the act of May 25, 1945 (P. L. 1050), known as the "Local Tax Collection Law," as it applies to the Department of Internal Affairs for the purposes authorized by this act are transferred to the Department of Community Affairs with the same force and effect as if the appropriations and contributions had been made to the Department of Community Affairs in the first instance, and said contracts, agreements and obligations of the Department of Internal Affairs had been incurred or entered into by the said Department of Community Affairs.

Section 4. This act shall take effect January 17, 1967.

APPROVED—The 2d day of February, A. D. 1966.

WILLIAM W. SCRANTON

