

No. 136

AN ACT

HB 1677

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," reducing certain age requirements.

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

Section 1. Section 16, act of May 25, 1945 (P.L.1050), known as the "Local Tax Collection Law," amended May 10, 1951 (P.L.272), is amended to read:

Section 16. Adding Names to Duplicates.—In case the tax collector or a deputy tax collector shall at any time find, within the taxing district, any resident or inhabitant above the age of [twenty-one] *eighteen* years whose name does not appear upon the duplicate of such taxing district, he shall report the name of such person forthwith to the assessor who made the assessment used by the taxing district.

The assessor shall thereupon promptly certify the said name to the taxing district which made the assessment, which shall then promptly certify such name to the tax collector reporting such name. If the taxing authorities of any taxing district shall at any time find, within the district, any resident or inhabitant above the age of [twenty-one] *eighteen* years whose name does not appear upon the duplicate of the taxing district, it may, by resolution, determine that the name of such person belongs on the tax assessment list and on the tax duplicate and certify the same to the tax collector with direction to collect the proper taxes from such person for the current year and for the preceding year or the two preceding years, if he was liable for such taxes under existing law. The taxing authorities shall at the same time certify such name to the county board for the assessment and revision of taxes or other authority charged with the duty of making the assessment used by the taxing district.

Upon receiving any name as aforesaid, the tax collector shall add the name and assessment of such person to the duplicate of the proper taxing district and proceed to collect the tax or taxes assessed against such person as herein provided.

APPROVED—The 16th day of June, A. D. 1972.

MILTON J. SHAPP

The foregoing is a true and correct copy of Act of the General Assembly
No. 136.

A handwritten signature in black ink, reading "C. McLaughlin Tucker". The signature is written in a cursive style with a large initial "C" and a prominent "T" at the end.

Secretary of the Commonwealth.