

User Name: Allison Keen

Date and Time: 06 Jul 2016 2:34 p.m. EDT

Job Number: 34371612

Document(1)

1. [72 P.S. § 5570a](#)

Client/Matter: -None-

Search Terms: penalty abatement

Search Type: Natural Language

Narrowed by:

Content Type

Statutes and Legislation

Narrowed by

Jurisdiction: Pennsylvania

[72 P.S. § 5570a](#)

Pa.C.S. documents are current through 2016 Regular Session Acts 1-56; P.S. documents are current through 2016 Regular Session Acts 1-6 and 8-9

[Pennsylvania Statutes, Annotated by LexisNexis®](#) > [Pennsylvania Statutes](#) > [Title 72. Taxation and Fiscal Affairs](#) > [Chapter 4. Local Taxation](#) > [Collections in General](#) > [Abatements, Exonerations, Discounts and Refunds](#)

§ 5570a. Abatement of penalties; 1936 and prior years; conditions precedent

All **penalties** and interest imposed on delinquent county, city (except city of the first class), borough, town, township, school district (except school district of the first class), and poor district taxes, for the tax year one thousand nine hundred and thirty-four and all previous years, and all **penalties** imposed on such taxes for the tax years one thousand nine hundred and thirty-five and one thousand nine hundred and thirty-six, assessed and levied against any parcel or parcels of real estate and on delinquent poll taxes levied for any of such years, are hereby abated, without the necessity of further action by the authority levying the tax, if said delinquent taxes are paid as hereinafter provided. This section shall not be construed to abate the interest accrued on the taxes for the years of one thousand nine hundred and thirty-five and one thousand nine hundred and thirty-six, but no further interest shall be imposed on such taxes after the payment of the first installment as hereafter provided, so long as the taxpayer complies with the provisions of this act.

In order to receive the benefits of the installment system of payment provided by this act, twenty per centum of the delinquent taxes due for the tax year one thousand nine hundred and thirty-six and for all previous years and of the accrued interest due on the one thousand nine hundred and thirty-five and one thousand nine hundred and thirty-six taxes shall be paid, on or before the first day of November, one thousand nine hundred and thirty-seven; twenty per centum, on or before the first day of November, one thousand nine hundred and thirty-eight; twenty per centum, on or before the first day of November, one thousand nine hundred and thirty-nine; twenty per centum, on or before the first day of November, one thousand nine hundred and forty; and the final twenty per centum, on or before the first day of November, one thousand nine hundred and forty-one: And provided, That the respective current taxes on such parcel or parcels of real estate and on delinquent poll taxes levied for the years subsequent to the year one thousand nine hundred and thirty-seven during such installment periods, assessed and levied by such taxing authority shall be paid before they become delinquent. For the purposes of this act, a tax shall be deemed to become delinquent on the date when a **penalty** attaches to the tax. If and whenever any of the said current taxes, or any of the said installments, are not paid when due and payable as herein provided, then, and in that event, there shall become due and payable for such year a sum equal to one-fifth of the total amount of the abated **penalties** and interest in addition to the other payments required to be paid under this act during that year, which said additional sum shall be payable and must be paid at the time the next succeeding installment payment becomes due under this act. If such additional sum is not so paid, then the total amount of the abated **penalties** and interest, less the aggregate of any such additional sums theretofore paid, shall be revived and added to the unpaid taxes with the same force and effect as if such abated **penalties** and interest, or portion thereof, had never been abated, and the taxpayer shall not thereafter be entitled to any further benefits or privileges under this act.

History

Act 1937-83, P.L. 302, § 1, approved Apr. 14, 1937, eff. immediately.

Annotations

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TREATISES AND ANALYTICAL MATERIALS

838. 15 P.L.E. COUNTIES § 118, Pennsylvania Law Encyclopedia, —*Abatement of Penalties* and Compromise, Copyright 2013, Matthew Bender & Company, Inc., a member of the LexisNexis Group.

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