

User Name: Allison Keen

Date and Time: 08 Jul 2016 2:18 p.m. EDT

Job Number: 34469514

Document(1)

1. [15 P.L.E. COUNTIES § 118](#)

Client/Matter: -None-

Search Terms: penalty abatement

Search Type: Natural Language

Narrowed by:

Content Type

Secondary Materials

Narrowed by

Jurisdiction: Pennsylvania

[15 P.L.E. COUNTIES § 118](#)

Pennsylvania Law Encyclopedia > *15-1 COUNTIES* > *CHAPTER 6 TAXATION*

§ 118. —*Abatement* of *Penalties* and Compromise

Provisions are made by statute for the ***abatement*** of ***penalties*** and interest upon certain taxes, and for compromise of tax claims, to the extent, and upon the terms, specified.

Library References

Pennsylvania Primary Law from LexisNexis®

Shepard's Pennsylvania Citations
Dunlap-Hanna, Pennsylvania Forms
Pennsylvania Civil Practice, Fourth Edition
Pennsylvania Transaction Guide: Legal Forms
Antieu on Local Government Law—Second Edition
Government Accounting Library Service
Government Contracts: Law, Administration and Procedure
Government Contracts on CD-ROM
Insurance and Risk Management for State and Local Governments
Nichols on Eminent Domain
Nichols on Eminent Domain on CD-ROM
Questions & Answers: Administrative Law, Second Edition (2010)
Regulatory Law and Policy, 2d Ed.
Regulatory Takings, 4th Ed.
State Constitutional Law: Litigating Individual Rights, Claims and Defenses, 4th Ed.
Understanding the Law of Zoning and Land Use Controls, Second Edition (2009)

Various statutes provide for the ***abatement*** of ***penalties*** and interest imposed upon particular unpaid taxes, if the unpaid delinquent taxes are paid on the terms provided.⁶²³ These ***abatement*** acts are not self-executing, and only actual payment to the taxing authorities in accordance with the terms of the particular act can result in the ***abatement*** provided for.⁶²⁴

Provision is also made by statute for tax levying authorities, under specified circumstances, to compromise claims for delinquent taxes, ***penalties***, interest and costs, subject to the consent of the court of common pleas of the county in which the real property is located.⁶²⁵

P.L.E.

Copyright 2016, Matthew Bender & Company, Inc., a member of the LexisNexis Group.

⁶²³ [72 P.S. §§ 5568a et seq., 5570a et seq., 5571 et seq., 5572.1 et seq., 5573 et seq., 5574 et seq., 5575.1 et seq.](#)

⁶²⁴ [Smelo v. Girard Trust Co., 158 Pa. Super. 473, 45 A.2d 264 \(1946\).](#)

⁶²⁵ [72 P.S. §§ 5551 et seq.](#)

See, also, [72 P.S. §§ 5876 et seq.](#) (compromise after purchase of the property by the county).