

## THE GENERAL ASSEMBLY OF PENNSYLVANIA

**SENATE BILL**No. **482** Session of  
2015

INTRODUCED BY BREWSTER, ARGALL, TEPLITZ, WILLIAMS, MCGARRIGLE,  
STEFANO, GORDNER, SCHWANK, WARD, VULAKOVICH, COSTA, WOZNIAK,  
RAFFERTY, FARNESE, YAW AND BLAKE, FEBRUARY 13, 2015

AS AMENDED ON THIRD CONSIDERATION, NOVEMBER 16, 2015

## AN ACT

1 Amending the act of July 7, 1947 (P.L.1368, No.542), entitled,  
2 as amended, "An act amending, revising and consolidating the  
3 laws relating to delinquent county, city, except of the first  
4 and second class and second class A, borough, town, township,  
5 school district, except of the first class and school  
6 districts within cities of the second class A, and  
7 institution district taxes, providing when, how and upon what  
8 property, and to what extent liens shall be allowed for such  
9 taxes, the return and entering of claims therefor; the  
10 collection and adjudication of such claims, sales of real  
11 property, including seated and unseated lands, subject to the  
12 lien of such tax claims; the disposition of the proceeds  
13 thereof, including State taxes and municipal claims recovered  
14 and the redemption of property; providing for the discharge  
15 and divestiture by certain tax sales of all estates in  
16 property and of mortgages and liens on such property, and the  
17 proceedings therefor; creating a Tax Claim Bureau in each  
18 county, except counties of the first and second class, to act  
19 as agent for taxing districts; defining its powers and  
20 duties, including sales of property, the management of  
21 property taken in sequestration, and the management, sale and  
22 disposition of property heretofore sold to the county  
23 commissioners, taxing districts and trustees at tax sales;  
24 providing a method for the service of process and notices;  
25 imposing duties on taxing districts and their officers and on  
26 tax collectors, and certain expenses on counties and for  
27 their reimbursement by taxing districts; and repealing  
28 existing laws," further providing for the title of the act;  
29 and, in sale of property, providing for Optional County  
30 Demolition and Rehabilitation Fund.

31 The General Assembly of the Commonwealth of Pennsylvania

1 hereby enacts as follows:

2 Section 1. The title of the act of July 7, 1947 (P.L.1368,  
3 No.542), known as the Real Estate Tax Sale Law, amended  
4 September 26, 1981 (P.L.274, No.92), is amended to read:

5 AN ACT

6 Amending, revising and consolidating the laws relating to  
7 delinquent county, city, except of the first and second class  
8 and second class A, borough, town, township, school district,  
9 except of the first class and school districts within cities  
10 of the second class A, and institution district taxes,  
11 providing when, how and upon what property, and to what  
12 extent liens shall be allowed for such taxes, the return and  
13 entering of claims therefor; the collection and adjudication  
14 of such claims, sales of real property, including seated and  
15 unseated lands, subject to the lien of such tax claims; the  
16 disposition of the proceeds thereof, including State taxes  
17 and municipal claims recovered and the redemption of  
18 property; providing for the discharge and divestiture by  
19 certain tax sales of all estates in property and of mortgages  
20 and liens on such property, and the proceedings therefor;  
21 creating a Tax Claim Bureau in each county, except counties  
22 of the first and second class, to act as agent for taxing  
23 districts; defining its powers and duties, including sales of  
24 property, the management of property taken in sequestration,  
25 and the management, sale and disposition of property  
26 heretofore sold to the county commissioners, taxing districts  
27 and trustees at tax sales; providing a method for the service  
28 of process and notices; imposing duties on taxing districts  
29 and their officers and on tax collectors, and certain  
30 expenses on counties and for their reimbursement by taxing

1 districts; providing for an optional county demolition and  
2 rehabilitation fund in each county; and repealing existing  
3 laws.

4 Section 2. The act is amended by adding a section to read:

5 Section 631. Optional County Demolition and Rehabilitation

6 Fund.--(a) A county of the first, second, second class A,

7 third, fourth, fifth, sixth, seventh and eighth class and home

8 rule charter county of these classes that imposes the fee

9 authorized under subsection (b) shall, by ordinance, establish a

10 county demolition and rehabilitation fund.

11 (b) The governing body of a county may, by ordinance, impose

12 a fee not to exceed ten per centum (10%) of the purchase price

13 of a property sold for delinquent taxes in accordance with this

14 act or any other law. The bureau, taxing district or other <--

15 government entity conducting the sale of the property shall

16 determine the amount of the fee based on the final purchase

17 price and collect it at the time of sale from the buyer as a

18 condition of conveying title to the property. The fee raised

19 shall be deposited into a fund established under subsection (a).

20 (c) An ordinance establishing a fund under subsection (a)

21 shall include all of the following:

22 (1) The method of custody, divestiture, disbursement and

23 application of moneys deposited into the fund consistent with

24 the laws of this Commonwealth and generally acceptable

25 accounting principles.

26 (2) The manner of notifying the bureau, taxing district or

27 any other government entity conducting the sale of a property

28 for delinquent taxes that a fund under subsection (a) has been

29 established and that the fee imposed under subsection (b) shall

30 be collected and deposited in accordance with this section.

1     (3) The fee imposed under subsection (b) shall apply to the  
2 sale of a property for delinquent taxes conducted in the  
3 calendar year beginning not less than ninety (90) days after the  
4 effective date of the ordinance.

5     (4) Any other terms and conditions the county deems  
6 reasonable and necessary for operation of the fund established  
7 under subsection (a).

8     (d) A fund established under subsection (a) shall be used  
9 exclusively by the county or, upon approval of the county  
10 commissioners or other governing body, by any taxing district,  
11 redevelopment authority, land bank or other government entity  
12 for the demolition or rehabilitation of blighted property  
13 located in the county and owned by a government entity.

14     (e) This section shall not apply to a property sold for  
15 delinquent real property taxes to a nonprofit entity, land bank  
16 or government entity.

17     Section 3. This act shall take effect in 60 days.