THE GENERAL ASSEMBLY OF PENNSYLVANIA

HOUSE BILL

No. 331

Session of 1975

INTRODUCED BY MORRIS, MEBUS AND FRYER, FEBRUARY 10, 1975

REFERRED TO COMMITTEE ON JUDICIARY, FEBRUARY 10, 1975

AN ACT

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

- 29 The General Assembly of the Commonwealth of Pennsylvania
- 30 hereby enacts as follows:
- 31 Section 1. Subsection (a) of section 501, act of July 7,

- 1 1947 (P.L.1368, No.542), known as the "Real Estate Tax Sale
- 2 Law, " amended July 13, 1953 (P.L.439, No.98), is amended to
- 3 read:
- 4 Section 501. Redemption of Property From Effects of Tax
- 5 Claims.--
- 6 (a) Any owner, his heirs or legal representatives, or any
- 7 lien creditor, his heirs, assigns or legal representative, or
- 8 other person interested, <u>if such other person has a duly</u>
- 9 <u>executed power of attorney from the owner, his heirs or assigns</u>
- 10 or legal representative or any of them empowering such person to
- 11 make payment may, within one (1) year after the first day of
- 12 July of the year in which the claim was filed and notice given,
- 13 if the notice was mailed prior to August first, or within one
- 14 year from the first day of the month in which the notice was
- 15 mailed, if mailed on or after August first, redeem such property
- 16 for the benefit of the owner by payment to the bureau of the
- 17 amount of the aforesaid claim and interest thereon, the amount
- 18 of any other tax claim or tax judgment due on such property and
- 19 interest thereon, and the amount of all accrued taxes which
- 20 remain unpaid, the record costs, including pro rata costs of the
- 21 notice or notices given in connection with the returns or
- 22 claims.
- 23 The bureau shall receive and receipt for said payments, and
- 24 shall make distribution thereof to the taxing districts entitled
- 25 thereto. The bureau shall forthwith acknowledge the receipt of
- 26 the redemption moneys by entering satisfaction on the record of
- 27 the claim in the office of the bureau which shall be signed by
- 28 the director.
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