## THE GENERAL ASSEMBLY OF PENNSYLVANIA

## **HOUSE BILL**

No. 1782

Session of 1987

INTRODUCED BY LAUGHLIN, WAMBACH, VEON, LaGROTTA, LESCOVITZ, COLAFELLA, McCALL, STABACK AND MELIO, OCTOBER 5, 1987

REFERRED TO COMMITTEE ON FINANCE, OCTOBER 5, 1987

## AN ACT

Amending the act of November 6, 1985 (P.L.305, No.76), entitled 2 "An act amending the act of July 7, 1947 (P.L.1368, No.542), entitled, as amended, 'An act amending, revising and consolidating the laws relating to delinquent county, city, 3 4 5 except of the first and second class and second class A, 6 borough, town, township, school district, except of the first 7 class and school districts within cities of the second class 8 A, and institution district taxes, providing when, how and 9 upon what property, and to what extent liens shall be allowed 10 for such taxes, the return and entering of claims therefor; the collection and adjudication of such claims, sales of real 11 property, including seated and unseated lands, subject to the 12 13 lien of such tax claims; the disposition of the proceeds 14 thereof, including State taxes and municipal claims recovered 15 and the redemption of property; providing for the discharge and divestiture by certain tax sales of all estates in 16 17 property and of mortgages and liens on such property, and the 18 proceedings therefor; creating a Tax Claim Bureau in each 19 county, except counties of the first and second class, to act 20 as agent for taxing districts; defining its powers and 21 duties, including sales of property, the management of property taken in sequestration, and the management, sale and 22 disposition of property heretofore sold to the county 23 24 commissioners, taxing districts and trustees at tax sales; 25 providing a method for the service of process and notices; 26 imposing duties on taxing districts and their officers and on 27 tax collectors, and certain expenses on counties and for 28 their reimbursement by taxing districts; and repealing 29 existing laws,' reviving provisions relating to extension of the redemption period; authorizing counties to extend the 30 redemption period at the option of the county commissioners; 31 32 and making a repeal," extending the time limit on provisions relating to extension of the redemption period. 33

- 1 The General Assembly of the Commonwealth of Pennsylvania
- 2 hereby enacts as follows:
- 3 Section 1. Section 5 of the act of November 6, 1985
- 4 (P.L.305, No.76), entitled "An act amending the act of July 7,
- 5 1947 (P.L.1368, No.542), entitled, as amended, 'An act amending,
- 6 revising and consolidating the laws relating to delinquent
- 7 county, city, except of the first and second class and second
- 8 class A, borough, town, township, school district, except of the
- 9 first class and school districts within cities of the second
- 10 class A, and institution district taxes, providing when, how and
- 11 upon what property, and to what extent liens shall be allowed
- 12 for such taxes, the return and entering of claims therefor; the
- 13 collection and adjudication of such claims, sales of real
- 14 property, including seated and unseated lands, subject to the
- 15 lien of such tax claims; the disposition of the proceeds
- 16 thereof, including State taxes and municipal claims recovered
- 17 and the redemption of property; providing for the discharge and
- 18 divestiture by certain tax sales of all estates in property and
- 19 of mortgages and liens on such property, and the proceedings
- 20 therefor; creating a Tax Claim Bureau in each county, except
- 21 counties of the first and second class, to act as agent for
- 22 taxing districts; defining its powers and duties, including
- 23 sales of property, the management of property taken in
- 24 sequestration, and the management, sale and disposition of
- 25 property heretofore sold to the county commissioners, taxing
- 26 districts and trustees at tax sales; providing a method for the
- 27 service of process and notices; imposing duties on taxing
- 28 districts and their officers and on tax collectors, and certain
- 29 expenses on counties and for their reimbursement by taxing
- 30 districts; and repealing existing laws, 'reviving provisions

- 1 relating to extension of the redemption period; authorizing
- 2 counties to extend the redemption period at the option of the
- 3 county commissioners; and making a repeal," is amended to read:
- 4 Section 5. Sections 308(a)(4), 502 and 503, reenacted or
- 5 reenacted and amended by this amendatory act, shall expire
- 6 January 1, [1988] <u>1991</u>.
- 7 Section 2. This act shall take effect immediately.