

THE GENERAL ASSEMBLY OF PENNSYLVANIA

HOUSE BILL

No. 1048 Session of
1989

INTRODUCED BY CORNELL, TRELLO, NAHILL, GEIST, BUNT AND REBER,
APRIL 5, 1989

REFERRED TO COMMITTEE ON FINANCE, APRIL 5, 1989

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," increasing the rate of interest charged for
29 late payment of taxes.

30 The General Assembly of the Commonwealth of Pennsylvania
31 hereby enacts as follows:

1 Section 1. Section 306(a) of the act of July 7, 1947
2 (P.L.1368, No.542), known as the Real Estate Tax Sale Law,
3 amended July 3, 1986 (P.L.351, No.81), is amended to read:

4 Section 306. Return of Property and Delinquent Taxes;
5 Interest; Settlements by Tax Collectors.--

6 (a) It shall be the duty of each receiver or collector of
7 any county, city, borough, town, township, school district or
8 institution district taxes to make a return to the bureau on or
9 before the last day of April of each year, but no earlier than
10 the first day of January of that year. The return shall be
11 typewritten on a form provided by or acceptable to the county
12 and shall include a list of all properties against which taxes
13 were levied, the whole or any part of which were due and payable
14 in the calendar year immediately preceding and which remain
15 unpaid, giving the description of each such property as it
16 appears in the tax duplicate, and the name and address of the
17 owner as it appears in the tax duplicate, together with the
18 amount of such unpaid taxes, penalties and interest due to but
19 not including the first day of the month following the return.
20 Such return shall be accompanied by a signed affidavit that the
21 return is correct and complete. Interest shall be charged on
22 taxes so returned from and after but not before the first day of
23 the month following the return. Interest shall be charged at
24 [the rate of nine per centum (9%)] a rate established by the
25 county commissioners which may not exceed twelve per centum
26 (12%) per annum.

27 * * *

28 Section 2. This act shall take effect in 60 days.