## THE GENERAL ASSEMBLY OF PENNSYLVANIA

# HOUSE BILL <br> No. $23911^{\text {sesem }} 2014$ 

INTRODUCED BY FREEMAN, ROSS, HARPER, GINGRICH AND M. DALEY, JUNE 27, 2014

REFERRED TO COMMITTEE ON LOCAL GOVERNMENT, JUNE 27, 2014

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, 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 institution district taxes, providing when, how and upon what property, and to what extent liens shall be allowed for such taxes, the return and entering of claims therefor; the collection and adjudication of such claims, sales of real property, including seated and unseated lands, subject to the lien of such tax claims; the disposition of the proceeds thereof, including State taxes and municipal claims recovered and the redemption of property; providing for the discharge and divestiture by certain tax sales of all estates in property and of mortgages and liens on such property, and the proceedings therefor; creating a Tax Claim Bureau in each county, except counties of the first and second class, to act as agent for taxing districts; defining its powers and duties, including sales of property, the management of property taken in sequestration, and the management, sale and disposition of property heretofore sold to the county commissioners, taxing districts and trustees at tax sales; providing a method for the service of process and notices; imposing duties on taxing districts and their officers and on tax collectors, and certain expenses on counties and for their reimbursement by taxing districts; and repealing existing laws," further providing for definitions.

The General Assembly of the Commonwealth of Pennsylvania
hereby enacts as follows:
Section 1. Section 102 of the act of July 7, 1947 (P.L.1368,

3 "posting" in section 102 of the act shall not be construed to 4 affect the posting of property prior to the effective date of 5 this section.

6 Section 3. This act shall take effect in 180 days.

