

**REAL ESTATE, REDEMPTION AFTER TAX SALE**  
**Act of Jul. 17, 1935, P.L. 1091, No. 356**  
AN ACT

CL. 53

Relating to the redemption of real estate purchased by counties at tax sale.

Section 1. Be it enacted, &c., That, in all cases where, heretofore or hereafter, real estate shall have been or shall be purchased at tax sale by a county, it shall be lawful for the county commissioners in their discretion, to permit a redemption of said real estate, or part thereof, so long as the title thereto remains in the county, notwithstanding the period during which the right of redemption existed shall have expired; provided all taxes with interest and costs due thereon, but less any penalties, shall be paid.

Section 2. In all cases where, heretofore or hereafter, real estate shall have been or shall be sold to a county at tax sale under one assessment, and the said real estate shall have been divided into parcels and the title of record to such parcels shall have become vested in different owners, the county commissioners, so long as title remains in the county, may permit the owner to redeem the parcel to which he, or they, shall hold title or have an interest of record, by having the said parcel assessed in the manner provided by law and by the payment of the proportion of all taxes with interest and costs due thereon, but less any penalties, as the assessment, so placed upon the parcel, shall bear to the assessment upon which the sale was had.

Section 3. The county commissioners shall have power to execute and deliver any deeds necessary to render the redemptions authorized by this act effective.

Section 4. This act shall become effective immediately upon final enactment.