

REAL ESTATE TAX SALE LAW - AMEND LIMITATIONS OWNERS AND PURCHASES  
Act of Jun. 18, 1998, P.L. 501, No. 69 Cl. 53  
Session of 1998  
No. 1998-69

SB 540

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 limitations on owners and for purchases from the repository for unsold property.

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

Section 1. The definition of "taxing district" in section 102 of the act of July 7, 1947 (P.L.1368, No.542), known as the Real Estate Tax Sale Law, amended July 3, 1986 (P.L.351, No.81), is amended to read:

Section 102. Definitions.--As used in this act, the following words shall be construed as herein defined, unless the context clearly indicates otherwise:

\* \* \*

"Taxing District," any county, city, borough, incorporated town, township, **home rule municipality, optional plan municipality, optional charter municipality,** school district [or], institution district **or any similar general purpose unit of government which may be created or authorized by statute** except counties of the first and second class and cities, boroughs, incorporated towns, townships, **home rule municipalities, optional plan municipalities, optional charter municipalities,** school districts or institution districts therein and cities of the second class A and school districts therein.

Section 2. Sections 618, 626 and 627 of the act, added July 3, 1986 (P.L.351, No.81), are amended to read:

Section 618. Repurchase by Owner.--(a) The owner shall have no right to purchase his own property at [either] a judicial sale [or], a private sale [conducted] **or from the bureau's repository for unsold property** under the provisions of this act.

(b) **A change of name or business status shall not defeat the purpose of this section.**

(c) For the purpose of this section, "owner" means any individual, partner, shareholder, trust, partnership, limited partnership, corporation or any other business association or any trust, partnership, limited partnership, corporation or any other business association that has any individual as part of the business association who had any ownership interest or rights in the property.

Section 626. Unsold Property Repository.--If, after conducting and exposing a property to a judicial sale under the provisions of this act, whether prior to, at the time of or after the effective date of this amendatory act, any property remains unsold, it shall be placed in a category to be termed "repository for unsold properties." A list of properties in this category shall be maintained by the bureau and shall be available during normal office hours to [any member of] the general public. From time to time, the bureau may publish a list of these properties in a locally circulating newspaper.

Section 627. Sale of Property in Repository.--(a) The bureau may, **with the written consent of all the taxing districts where the property is located**, accept an offer of any price for property placed in the "repository for unsold properties" without court approval and published notice of sale. **Any taxing district may not unreasonably withhold its consent to the sale of the property.**

(b) The property shall be conveyed to the purchaser upon payment of the agreed price, free and clear of all tax and municipal claims, mortgages, liens, and charges and estates of whatsoever kind, except ground rents separately taxed. It shall be the responsibility of the bureau to have the deed recorded at the expense of the purchaser.

Section 3. This act shall apply to all sales conducted on or after the effective date of this act.

Section 4. This act shall take effect in 60 days.

APPROVED--The 18th day of June, A. D. 1998.

THOMAS J. RIDGE