

THE GENERAL ASSEMBLY OF PENNSYLVANIA

HOUSE BILL

No. 189

Session of
1983

INTRODUCED BY LAUGHLIN, COY, KUKOVICH, TRELLO, CESSAR, HASAY, ALDERETTE, RYBAK, MAIALE, KOWALYSHYN, MORRIS, F. E. TAYLOR, WAMBACH, McCALL, COLAFELLA, LESCOVITZ, LIVENGOOD, DeLUCA, BURD, BOWSER, SERAFINI, FREIND, CIVERA, MICOZZIE, KLINGAMAN, LEVI, MANMILLER, WASS, PUNT, HERSHEY, GLADECK, AFFLERBACH, KOSINSKI, O'BRIEN, STAIRS, MILLER, ANGSTADT, FREEMAN, STEWART, WOZNIAK, McHALE, GRUITZA, LLOYD, CAWLEY, TIGUE, BLAUM, DALEY AND D. R. WRIGHT, FEBRUARY 8, 1983

REFERRED TO COMMITTEE ON BUSINESS AND COMMERCE,
FEBRUARY 8, 1983

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

1 existing laws," extending time for claims for unpaid taxes;
2 and extending waiting periods.

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

5 Section 1. The act of July 7, 1947 (P.L.1368, No.542), known
6 as the Real Estate Tax Sale Law, is amended by adding a section
7 to read:

8 Section 309.1. Economic Hardships.--

9 (a) The director shall cause an examination to be made of
10 each claim filed pursuant to section 309 to determine whether
11 such claim posits severe hardship to the taxpayer and whether
12 such claim was filed despite extenuating circumstances beyond
13 the taxpayer's control.

14 (b) If the director determines that such severe hardship
15 exists and that extenuating circumstances beyond the taxpayer's
16 control have caused the tax claim to be filed and there is a
17 reasonable probability that the taxpayer will be able to meet
18 the indebtedness if granted up to eighteen (18) additional
19 months to do so, he shall have the authority to:

20 (1) Extend the time period for paying the tax claim, to a
21 maximum of eighteen (18) months, subject to the provisions of
22 section 501(a)(1) of the act, and provided that the taxpayer
23 enters into an equitable apportioned payment schedule; and
24 consistent therewith.

25 (2) Abate, suspend, continue or stay the tax sale
26 proceedings.

27 Section 2. Section 501(a) of the act, amended July 10, 1975
28 (P.L.41, No.22), is amended to read:

29 Section 501. Redemption of Property From Effects of Tax
30 Claims.--

1 (a) (1) Any owner, his heirs or legal representatives, or
2 any lien creditor, his heirs, assigns or legal representative,
3 or other person interested, if such other person has a duly
4 executed power of attorney from the owner, his heirs or assigns
5 or legal representative or any of them empowering such person to
6 make payment may, within [one (1) year] two (2) years after the
7 first day of July of the year in which the claim was filed and
8 notice given, if the notice was mailed prior to August first, or
9 within [one year] two (2) years from the first day of the month
10 in which the notice was mailed, if mailed on or after August
11 first, redeem such property for the benefit of the owner by
12 payment to the bureau of the amount of the aforesaid claim and
13 interest thereon, the amount of any other tax claim or tax
14 judgment due on such property and interest thereon, and the
15 amount of all accrued taxes which remain unpaid, the record
16 costs, including pro rata costs of the notice or notices given
17 in connection with the returns or claims.

18 (2) The bureau shall receive and receipt for said payments,
19 and shall make distribution thereof to the taxing districts
20 entitled thereto. The bureau shall forthwith acknowledge the
21 receipt of the redemption moneys by entering satisfaction on the
22 record of the claim in the office of the bureau which shall be
23 signed by the director.

24 * * *

25 Section 3. This act shall take effect in 60 days.