
THE GENERAL ASSEMBLY OF PENNSYLVANIA

HOUSE BILL
No. 1659 Session of
1975

INTRODUCED BY KNEPPER, CESSAR, ZORD, FISHER, TADDONIO,
J. B. KELLY III AND PARKER, JULY 22, 1975

REFERRED TO COMMITTEE ON URBAN AFFAIRS, JULY 23, 1975

AN ACT

1 Amending the act of July 7, 1947 (P.L.1368, No.542), entitled
2 "An act amending, revising and consolidating the laws
3 relating to delinquent county, city, except of the first and
4 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 a county of the first class, to act as agent
19 for taxing districts; defining its powers and duties,
20 including sales of property, the management of property taken
21 in sequestration, and the management, sale and disposition of
22 property heretofore sold to the county commissioners, taxing
23 districts and trustees at tax sales; providing a method for
24 the service of process and notices; imposing duties on taxing
25 districts and their officers and on tax collectors, and
26 certain expenses on counties and for their reimbursement by
27 taxing districts; and repealing existing laws," exempting
28 counties of the second class from the provisions of the act.

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

1 Section 2. The definitions of "Taxes" and "Taxing District"
2 in section 102 of the act, the definition of "Taxes" amended May
3 20, 1949 (P.L.1602, No.484), and the definition of "Taxing
4 District" amended July 3, 1974 (P.L.451, No.157), are amended to
5 read:

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

9 * * *

10 "Taxes," any county except of the first or second class, city
11 except of the first or second class or second class A, borough,
12 incorporated town, township, school district, except of the
13 first class or school district within a city of the second class
14 A, or institution district taxes, and interest and penalties due
15 thereon, except where interest and penalties have been abated by
16 provisions of law, if the owner pays his delinquent taxes on the
17 instalment plan, in which case interest and penalties shall be
18 included as may be provided by the act abating the penalties and
19 interest if there has been a default by the owner in the payment
20 of any instalment of taxes.

21 "Taxing District," any county except a county of the first or
22 second class, city except a city of the first or second class or
23 second class A, borough, incorporated town, township, school
24 district, except a school district of the first class, or a
25 school district within a city of the second class A, or
26 institution district: Provided, however, That this act shall not
27 be construed to require any city of the third class, or any
28 school district within a city of the third class, to collect its
29 delinquent taxes on property under and in accordance with the
30 provisions of this act, if the city or the school district shall

1 notify the Tax Claim Bureau, in writing, on or before the first
2 day of May, 1948 that, pursuant to a resolution of the city
3 council, the city or the board of directors of the school
4 district has resolved that returns of property will not be made
5 under the provisions of this act but that its delinquent taxes
6 will be collected by the filing of liens in the office of the
7 prothonotary, or by sale of such property at a city treasurer's
8 sale under existing laws. Any such city and any such school
9 district in any county having adopted the system provided by
10 this act may, in any year notify the Tax Claim Bureau on or
11 before the first day of May of the year that pursuant to a
12 resolution of the city council, or of the board of directors,
13 the city or school district, as the case may be, has resolved to
14 collect its delinquent taxes on property under and in accordance
15 with the provisions of this act, and thereafter the city's or
16 school district's delinquent taxes shall be collected only under
17 and in accordance with the provisions of this act.

18 Section 3. Section 201 of the act, amended December 14, 1967
19 (P.L.849, No.370), is amended to read:

20 Section 201. Creation of Bureaus.--A Tax Claim Bureau is
21 hereby created in each of the counties hereinafter enumerated as
22 follows:

23 (a) In counties of the [second,] second A, third, fourth,
24 fifth, sixth, seventh and eighth classes in the office of the
25 county commissioners.

26 Section 4. Subsection (a) of section 202 of the act, amended
27 July 3, 1974 (P.L.451, No.157), is amended to read:

28 Section 202. Appointment and Compensation of Personnel.--

29 (a) In counties of the [second,] second A, third, fourth,
30 fifth, sixth, seventh and eighth classes, the county

1 commissioners shall have direct supervision and control of the
2 bureau, and shall have power to appoint a director and such
3 employes and assistants as may be necessary to properly
4 administer the affairs of the bureau, but the number and
5 compensation of such employes, including the compensation of the
6 director, shall be fixed by the salary board of the county in
7 those counties where there is a salary board, and in all other
8 counties by the county commissioners. Such compensation shall be
9 paid by the county from county funds.

10 County employes or the county treasurer may be assigned by
11 the county commissioners to act as the director or to other
12 duties in the bureau.

13 * * *

14 Section 5. Section 203 of the act, amended December 14, 1967
15 (P.L.849, No.370), is amended to read:

16 Section 203. Bonds.--The county commissioners of each county
17 of the [second,] second A, third, fourth, fifth, sixth, seventh
18 and eighth classes shall have power to require the director of
19 the bureau of the county and such employes and assistants of the
20 bureau, as may by them be designated, to give bonds to the
21 Commonwealth for the use of the taxing districts, whose
22 delinquent real estate tax claims are administered through such
23 bureau, and for the use of any other person having a claim by
24 reason of any act of such director, employes or assistants in
25 such penal sum as the county commissioners shall fix,
26 conditioned for the faithful performance of the duties of their
27 office or public position and a strict accounting and payment
28 over of all moneys collected or received by them under the
29 provisions of this act. The cost of such bonds shall be paid by
30 the county.

1 Section 6. This act shall take effect in 60 days.