

THE GENERAL ASSEMBLY OF PENNSYLVANIA

HOUSE BILL

No. 161

Session of
1977

INTRODUCED BY MESSRS. LAUGHLIN, TRELLO, BRUNNER, KOLTER,
DOMBROWSKI, SCHWEDER, MILANOVICH, LIVENGOD, WILT, DeVERTER,
L. E. SMITH, HALVERSON, REED, KNEPPER AND TADDONIO,
FEBRUARY 8, 1977

REFERRED TO COMMITTEE ON FINANCE, FEBRUARY 8, 1977

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," providing for
28 agreements for the payment of delinquent taxes on an
29 installment basis under certain conditions.

30 The General Assembly of the Commonwealth of Pennsylvania

1 hereby enacts as follows:

2 Section 1. Section 306, act of July 7, 1947 (P.L.1368,
3 No.542), known as the "Real Estate Tax Sale Law," is amended by
4 adding a subsection to read:

5 Section 306. Return of Property and Delinquent Taxes;
6 Interest; Settlements by Tax Collectors.--

7 * * *

8 (c.1) A county tax claim bureau may enter into an agreement
9 with the owner-occupant of a single family dwelling unit against
10 which a local tax collector has returned delinquent real estate
11 taxes for the payment of those taxes in installments. The
12 agreement shall provide for the payment of all the delinquent
13 taxes in equal annual installments over a period of not more
14 than six (6) years. It shall be contingent upon the taxpayer's
15 timely and full payment of the current and succeeding years'
16 taxes. The delinquent shall not have the right to enter into
17 such an agreement whenever he has previously defaulted on such
18 an agreement. Nothing in this subsection shall be construed to
19 abate or forgive any interest or penalty assessed against a
20 delinquent taxpayer. Those charges shall be included in the sum
21 to be repaid over the period of the agreement. Taxes being paid
22 on an installment basis under an agreement entered into by a
23 county tax claim bureau and a delinquent taxpayer shall be
24 returned by the local tax collector as delinquent to the tax
25 claim bureau. The bureau shall enter a claim on the docket for
26 such taxes until the taxpayer has carried out the agreement.

27 * * *

28 Section 2. This act shall take effect immediately.