

THE GENERAL ASSEMBLY OF PENNSYLVANIA

HOUSE BILL

No. 767

Session of  
1977

INTRODUCED BY RAVENSTAHL, KNEPPER, CAPUTO, TADDONIO, FISHER AND  
LOGUE, MARCH 28, 1977

REFERRED TO COMMITTEE ON URBAN AFFAIRS, MARCH 28, 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," further  
28 extending the deadline for counties of the second class.

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

31 Section 1. The definition of "Taxing District" of section

1 102, act of July 7, 1947 (P.L.1368, No.542), known as the "Real  
2 Estate Tax Sale Law," amended October 21, 1975 (P.L.429,  
3 No.121), is amended to read:

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

7 \* \* \*

8 "Taxing District," any county except a county of the first  
9 class, city except a city of the first or second class or second  
10 class A, borough, incorporated town, township, school district,  
11 except a school district of the first class, or a school  
12 district within a city of the second class A, or institution  
13 district: Provided, however, That this act shall not be  
14 construed to require any city of the third class, or any school  
15 district within a city of the third class, to collect its  
16 delinquent taxes on property under and in accordance with the  
17 provisions of this act, if the city or the school district shall  
18 notify the Tax Claim Bureau, in writing, on or before the first  
19 day of May, 1948 that, pursuant to a resolution of the city  
20 council, the city or the board of directors of the school  
21 district has resolved that returns of property will not be made  
22 under the provisions of this act but that its delinquent taxes  
23 will be collected by the filing of liens in the office of the  
24 prothonotary, or by sale of such property at a city treasurer's  
25 sale under existing laws. Any such city and any such school  
26 district in any county having adopted the system provided by  
27 this act may, in any year notify the Tax Claim Bureau on or  
28 before the first day of May of the year that pursuant to a  
29 resolution of the city council, or of the board of directors,  
30 the city or school district, as the case may be, has resolved to

1 collect its delinquent taxes on property under and in accordance  
2 with the provisions of this act, and thereafter the city's or  
3 school district's delinquent taxes shall be collected only under  
4 and in accordance with the provisions of this act: Provided  
5 further, That this act shall not apply in any county of the  
6 second class unless the county commissioners have adopted the  
7 system provided by this act for the collection of its delinquent  
8 taxes and such county in any year, by resolution adopted by the  
9 county commissioners during the month of January, elects to  
10 collect its delinquent taxes on property and those of other  
11 taxing districts under the return system under and in accordance  
12 with the provisions of this act: Provided, however, That this  
13 exemption shall only be available for a [three] six year period  
14 immediately following [the effective date of this amendatory  
15 act] January 1, 1976.

16 Section 2. This act shall take effect immediately.