

THE GENERAL ASSEMBLY OF PENNSYLVANIA

HOUSE BILL

No. 711

Session of
1985

INTRODUCED BY BURNS, GALLAGHER, GREENWOOD AND CLYMER, MARCH 26,
1985

REFERRED TO COMMITTEE ON FINANCE, MARCH 26, 1985

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
28 existing laws," further providing for interest on unpaid
29 taxes.

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

1 Section 1. Section 306(a) of the act of July 7, 1947
2 (P.L.1368, No.542), known as the Real Estate Tax Sale Law,
3 amended April 6, 1981 (P.L.7, No.3), is amended to read:

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

6 (a) It shall be the duty of each receiver or collector of
7 any county, city, borough, town, township, school district or
8 institution district taxes, to make a return to the county
9 bureau on or before the first Monday of May of each year, a list
10 of all properties against which taxes were levied, the whole or
11 any part of which were due and payable in the calendar year
12 immediately preceding which remain unpaid, giving the
13 description of each such property, as it appears in the tax
14 duplicate, together with the amount of such unpaid taxes,
15 penalties and interest due to but not including the first Monday
16 of May of the year of return. Interest shall be charged on taxes
17 so returned from and after [the first Monday of May of the year
18 of return at the rate of six per centum (6%) per annum] four
19 months from the date of the tax notice at the rate of twelve per
20 centum (12%) per annum or at the rate established pursuant to
21 section 806 of the act of April 9, 1929 (P.L.343, No.176), known
22 as "The Fiscal Code," whichever rate is higher.

23 * * *

24 Section 2. All acts and parts of acts are repealed insofar
25 as they are inconsistent with this act.

26 Section 3. This act applies to all taxes first becoming due
27 after the effective date of this act.

28 Section 4. This act shall take effect in 30 days.