

THE GENERAL ASSEMBLY OF PENNSYLVANIA

HOUSE BILL

No. 1782

Session of
1987

INTRODUCED BY LAUGHLIN, WAMBACH, VEON, LaGROTTA, LESCOVITZ,
COLAFELLA, McCALL, STABACK AND MELIO, SEPTEMBER 30, 1987

AS REPORTED FROM COMMITTEE ON FINANCE, HOUSE OF REPRESENTATIVES,
AS AMENDED, NOVEMBER 23, 1987

AN ACT

1 ~~Amending the act of November 6, 1985 (P.L.305, No.76), entitled~~ <—
2 ~~"An act amending the act of July 7, 1947 (P.L.1368, No.542),~~
3 ~~entitled, as amended, 'An act amending, revising and~~
4 ~~consolidating the laws relating to delinquent county, city,~~
5 ~~except of the first and second class and second class A,~~
6 ~~borough, town, township, school district, except of the first~~
7 ~~class and school districts within cities of the second class~~
8 ~~A, and institution district taxes, providing when, how and~~
9 ~~upon what property, and to what extent liens shall be allowed~~
10 ~~for such taxes, the return and entering of claims therefor;~~
11 ~~the collection and adjudication of such claims, sales of real~~
12 ~~property, including seated and unseated lands, subject to the~~
13 ~~lien of such tax claims; the disposition of the proceeds~~
14 ~~thereof, including State taxes and municipal claims recovered~~
15 ~~and the redemption of property; providing for the discharge~~
16 ~~and divestiture by certain tax sales of all estates in~~
17 ~~property and of mortgages and liens on such property, and the~~
18 ~~proceedings therefor; creating a Tax Claim Bureau in each~~
19 ~~county, except counties of the first and second class, to act~~
20 ~~as agent for taxing districts; defining its powers and~~
21 ~~duties, including sales of property, the management of~~
22 ~~property taken in sequestration, and the management, sale and~~
23 ~~disposition of property heretofore sold to the county~~
24 ~~commissioners, taxing districts and trustees at tax sales;~~
25 ~~providing a method for the service of process and notices;~~
26 ~~imposing duties on taxing districts and their officers and on~~
27 ~~tax collectors, and certain expenses on counties and for~~
28 ~~their reimbursement by taxing districts; and repealing~~
29 ~~existing laws, 'reviving provisions relating to extension of~~
30 ~~the redemption period; authorizing counties to extend the~~
31 ~~redemption period at the option of the county commissioners;~~
32 ~~and making a repeal," extending the time limit on provisions~~

1 ~~relating to extension of the redemption period.~~

2 AMENDING THE ACT OF JULY 3, 1986 (P.L.351, NO.81), ENTITLED "AN <—
3 ACT AMENDING THE ACT OF JULY 7, 1947 (P.L.1368, NO.542),
4 ENTITLED, AS AMENDED, 'AN ACT AMENDING, REVISING AND
5 CONSOLIDATING THE LAWS RELATING TO DELINQUENT COUNTY, CITY,
6 EXCEPT OF THE FIRST AND SECOND CLASS AND SECOND CLASS A,
7 BOROUGH, TOWN, TOWNSHIP, SCHOOL DISTRICT, EXCEPT OF THE FIRST
8 CLASS AND SCHOOL DISTRICTS WITHIN CITIES OF THE SECOND CLASS
9 A, AND INSTITUTION DISTRICT TAXES, PROVIDING WHEN, HOW AND
10 UPON WHAT PROPERTY, AND TO WHAT EXTENT LIENS SHALL BE ALLOWED
11 FOR SUCH TAXES, THE RETURN AND ENTERING OF CLAIMS THEREFOR;
12 THE COLLECTION AND ADJUDICATION OF SUCH CLAIMS, SALES OF REAL
13 PROPERTY, INCLUDING SEATED AND UNSEATED LANDS, SUBJECT TO THE
14 LIEN OF SUCH TAX CLAIMS; THE DISPOSITION OF THE PROCEEDS
15 THEREOF, INCLUDING STATE TAXES AND MUNICIPAL CLAIMS RECOVERED
16 AND THE REDEMPTION OF PROPERTY; PROVIDING FOR THE DISCHARGE
17 AND DIVESTITURE BY CERTAIN TAX SALES OF ALL ESTATES IN
18 PROPERTY AND OF MORTGAGES AND LIENS ON SUCH PROPERTY, AND THE
19 PROCEEDINGS THEREFOR; CREATING A TAX CLAIM BUREAU IN EACH
20 COUNTY, EXCEPT COUNTIES OF THE FIRST AND SECOND CLASS, TO ACT
21 AS AGENT FOR TAXING DISTRICTS; DEFINING ITS POWERS AND
22 DUTIES, INCLUDING SALES OF PROPERTY, THE MANAGEMENT OF
23 PROPERTY TAKEN IN SEQUESTRATION, AND THE MANAGEMENT, SALE AND
24 DISPOSITION OF PROPERTY HERETOFORE SOLD TO THE COUNTY
25 COMMISSIONERS, TAXING DISTRICTS AND TRUSTEES AT TAX SALES;
26 PROVIDING A METHOD FOR THE SERVICE OF PROCESS AND NOTICES;
27 IMPOSING DUTIES ON TAXING DISTRICTS AND THEIR OFFICERS AND ON
28 TAX COLLECTORS, AND CERTAIN EXPENSES ON COUNTIES AND FOR
29 THEIR REIMBURSEMENT BY TAXING DISTRICTS; AND REPEALING
30 EXISTING LAWS,' ADDING AND AMENDING DEFINITIONS; FURTHER
31 PROVIDING FOR THE CREATION OF BUREAUS IN COUNTIES, FOR
32 APPOINTMENT AND COMPENSATION OF PERSONNEL, FOR THE BONDING OF
33 CERTAIN PERSONNEL AND FOR ACCOUNTING AND DISTRIBUTION;
34 INCREASING CERTAIN COSTS AND FEES; FURTHER PROVIDING FOR TAX
35 LIENS, FILINGS, ADJUDICATIONS AND COLLECTION; PROVIDING FOR
36 DISCHARGE OF TAX CLAIMS; IMPOSING ADDITIONAL NOTIFICATION
37 REQUIREMENTS; FURTHER PROVIDING FOR SALE AND PURCHASE OF
38 PROPERTY; AND MAKING EDITORIAL CHANGES," EXTENDING THE TIME
39 LIMIT ON PROVISIONS RELATING TO EXTENSION OF THE REDEMPTION
40 PERIOD.

41 The General Assembly of the Commonwealth of Pennsylvania
42 hereby enacts as follows:

43 ~~Section 1. Section 5 of the act of November 6, 1985 <—~~
44 ~~(P.L.305, No.76), entitled "An act amending the act of July 7,~~
45 ~~1947 (P.L.1368, No.542), entitled, as amended, 'An act amending,~~
46 ~~revising and consolidating the laws relating to delinquent~~
47 ~~county, city, except of the first and second class and second~~
48 ~~class A, borough, town, township, school district, except of the~~
49 ~~first class and school districts within cities of the second~~

1 ~~class A, and institution district taxes, providing when, how and~~
2 ~~upon what property, and to what extent liens shall be allowed~~
3 ~~for such taxes, the return and entering of claims therefor; the~~
4 ~~collection and adjudication of such claims, sales of real~~
5 ~~property, including seated and unseated lands, subject to the~~
6 ~~lien of such tax claims; the disposition of the proceeds~~
7 ~~thereof, including State taxes and municipal claims recovered~~
8 ~~and the redemption of property; providing for the discharge and~~
9 ~~divestiture by certain tax sales of all estates in property and~~
10 ~~of mortgages and liens on such property, and the proceedings~~
11 ~~therefor; creating a Tax Claim Bureau in each county, except~~
12 ~~counties of the first and second class, to act as agent for~~
13 ~~taxing districts; defining its powers and duties, including~~
14 ~~sales of property, the management of property taken in~~
15 ~~sequestration, and the management, sale and disposition of~~
16 ~~property heretofore sold to the county commissioners, taxing~~
17 ~~districts and trustees at tax sales; providing a method for the~~
18 ~~service of process and notices; imposing duties on taxing~~
19 ~~districts and their officers and on tax collectors, and certain~~
20 ~~expenses on counties and for their reimbursement by taxing~~
21 ~~districts; and repealing existing laws, 'reviving provisions~~
22 ~~relating to extension of the redemption period; authorizing~~
23 ~~counties to extend the redemption period at the option of the~~
24 ~~county commissioners; and making a repeal," is amended to read:~~

25 ~~Section 5. Sections 308(a)(4), 502 and 503, reenacted or~~
26 ~~reenacted and amended by this amendatory act, shall expire~~
27 ~~January 1, [1988] 1991.~~

28 ~~Section 2. This act shall take effect immediately.~~

29 SECTION 1. SECTION 47 OF THE ACT OF JULY 3, 1986 (P.L.351,
30 NO.81), ENTITLED "AN ACT AMENDING THE ACT OF JULY 7, 1947

<—

1 (P.L.1368, NO.542), ENTITLED, AS AMENDED, 'AN ACT AMENDING,
2 REVISING AND CONSOLIDATING THE LAWS RELATING TO DELINQUENT
3 COUNTY, CITY, EXCEPT OF THE FIRST AND SECOND CLASS AND SECOND
4 CLASS A, BOROUGH, TOWN, TOWNSHIP, SCHOOL DISTRICT, EXCEPT OF THE
5 FIRST CLASS AND SCHOOL DISTRICTS WITHIN CITIES OF THE SECOND
6 CLASS A, AND INSTITUTION DISTRICT TAXES, PROVIDING WHEN, HOW AND
7 UPON WHAT PROPERTY, AND TO WHAT EXTENT LIENS SHALL BE ALLOWED
8 FOR SUCH TAXES, THE RETURN AND ENTERING OF CLAIMS THEREFOR; THE
9 COLLECTION AND ADJUDICATION OF SUCH CLAIMS, SALES OF REAL
10 PROPERTY, INCLUDING SEATED AND UNSEATED LANDS, SUBJECT TO THE
11 LIEN OF SUCH TAX CLAIMS; THE DISPOSITION OF THE PROCEEDS
12 THEREOF, INCLUDING STATE TAXES AND MUNICIPAL CLAIMS RECOVERED
13 AND THE REDEMPTION OF PROPERTY; PROVIDING FOR THE DISCHARGE AND
14 DIVESTITURE BY CERTAIN TAX SALES OF ALL ESTATES IN PROPERTY AND
15 OF MORTGAGES AND LIENS ON SUCH PROPERTY, AND THE PROCEEDINGS
16 THEREFOR; CREATING A TAX CLAIM BUREAU IN EACH COUNTY, EXCEPT
17 COUNTIES OF THE FIRST AND SECOND CLASS, TO ACT AS AGENT FOR
18 TAXING DISTRICTS; DEFINING ITS POWERS AND DUTIES, INCLUDING
19 SALES OF PROPERTY, THE MANAGEMENT OF PROPERTY TAKEN IN
20 SEQUESTRATION, AND THE MANAGEMENT, SALE AND DISPOSITION OF
21 PROPERTY HERETOFORE SOLD TO THE COUNTY COMMISSIONERS, TAXING
22 DISTRICTS AND TRUSTEES AT TAX SALES; PROVIDING A METHOD FOR THE
23 SERVICE OF PROCESS AND NOTICES; IMPOSING DUTIES ON TAXING
24 DISTRICTS AND THEIR OFFICERS AND ON TAX COLLECTORS, AND CERTAIN
25 EXPENSES ON COUNTIES AND FOR THEIR REIMBURSEMENT BY TAXING
26 DISTRICTS; AND REPEALING EXISTING LAWS, ' ADDING AND AMENDING
27 DEFINITIONS; FURTHER PROVIDING FOR THE CREATION OF BUREAUS IN
28 COUNTIES, FOR APPOINTMENT AND COMPENSATION OF PERSONNEL, FOR THE
29 BONDING OF CERTAIN PERSONNEL AND FOR ACCOUNTING AND
30 DISTRIBUTION; INCREASING CERTAIN COSTS AND FEES; FURTHER

1 PROVIDING FOR TAX LIENS, FILINGS, ADJUDICATIONS AND COLLECTION;
2 PROVIDING FOR DISCHARGE OF TAX CLAIMS; IMPOSING ADDITIONAL
3 NOTIFICATION REQUIREMENTS; FURTHER PROVIDING FOR SALE AND
4 PURCHASE OF PROPERTY; AND MAKING EDITORIAL CHANGES," IS AMENDED
5 TO READ:

6 SECTION 47. THE PORTION OF THE LAST SENTENCE OF SECTION
7 308(A) WHICH REFERS TO SECTIONS 502 AND 503, AND SECTIONS 502
8 AND 503, AMENDED BY THIS AMENDATORY ACT, SHALL EXPIRE JANUARY 1,
9 [1988] 1991.

10 SECTION 2. SECTION 5 OF THE ACT OF NOVEMBER 6, 1985
11 (P.L.305, NO.76), ENTITLED "AN ACT AMENDING THE ACT OF JULY 7,
12 1947 (P.L.1368, NO.542), ENTITLED, AS AMENDED, 'AN ACT AMENDING,
13 REVISING AND CONSOLIDATING THE LAWS RELATING TO DELINQUENT
14 COUNTY, CITY, EXCEPT OF THE FIRST AND SECOND CLASS AND SECOND
15 CLASS A, BOROUGH, TOWN, TOWNSHIP, SCHOOL DISTRICT, EXCEPT OF THE
16 FIRST CLASS AND SCHOOL DISTRICTS WITHIN CITIES OF THE SECOND
17 CLASS A, AND INSTITUTION DISTRICT TAXES, PROVIDING WHEN, HOW AND
18 UPON WHAT PROPERTY, AND TO WHAT EXTENT LIENS SHALL BE ALLOWED
19 FOR SUCH TAXES, THE RETURN AND ENTERING OF CLAIMS THEREFOR; THE
20 COLLECTION AND ADJUDICATION OF SUCH CLAIMS, SALES OF REAL
21 PROPERTY, INCLUDING SEATED AND UNSEATED LANDS, SUBJECT TO THE
22 LIEN OF SUCH TAX CLAIMS; THE DISPOSITION OF THE PROCEEDS
23 THEREOF, INCLUDING STATE TAXES AND MUNICIPAL CLAIMS RECOVERED
24 AND THE REDEMPTION OF PROPERTY; PROVIDING FOR THE DISCHARGE AND
25 DIVESTITURE BY CERTAIN TAX SALES OF ALL ESTATES IN PROPERTY AND
26 OF MORTGAGES AND LIENS ON SUCH PROPERTY, AND THE PROCEEDINGS
27 THEREFOR; CREATING A TAX CLAIM BUREAU IN EACH COUNTY, EXCEPT
28 COUNTIES OF THE FIRST AND SECOND CLASS, TO ACT AS AGENT FOR
29 TAXING DISTRICTS; DEFINING ITS POWERS AND DUTIES, INCLUDING
30 SALES OF PROPERTY, THE MANAGEMENT OF PROPERTY TAKEN IN

1 SEQUESTRATION, AND THE MANAGEMENT, SALE AND DISPOSITION OF
2 PROPERTY HERETOFORE SOLD TO THE COUNTY COMMISSIONERS, TAXING
3 DISTRICTS AND TRUSTEES AT TAX SALES; PROVIDING A METHOD FOR THE
4 SERVICE OF PROCESS AND NOTICES; IMPOSING DUTIES ON TAXING
5 DISTRICTS AND THEIR OFFICERS AND ON TAX COLLECTORS, AND CERTAIN
6 EXPENSES ON COUNTIES AND FOR THEIR REIMBURSEMENT BY TAXING
7 DISTRICTS; AND REPEALING EXISTING LAWS, ' REVIVING PROVISIONS
8 RELATING TO EXTENSION OF THE REDEMPTION PERIOD; AUTHORIZING
9 COUNTIES TO EXTEND THE REDEMPTION PERIOD AT THE OPTION OF THE
10 COUNTY COMMISSIONERS; AND MAKING A REPEAL," IS REPEALED.

11 SECTION 3. THIS ACT SHALL TAKE EFFECT IMMEDIATELY.