

THE GENERAL ASSEMBLY OF PENNSYLVANIA

HOUSE BILL

No. 1670 Session of
1999

INTRODUCED BY McNAUGHTON, FARGO, SCHRODER, FICHTER, SCRIMENTI,
FLICK, SEYFERT, GEIST, S. H. SMITH, R. MILLER, HARHAI,
CAWLEY, THOMAS, M. COHEN, ROSS, RUBLEY, YOUNGBLOOD, ZUG AND
MAITLAND, JUNE 15, 1999

REFERRED TO COMMITTEE ON LOCAL GOVERNMENT, JUNE 15, 1999

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," providing for the alternative collection of
29 taxes.

30 The General Assembly of the Commonwealth of Pennsylvania

1 hereby enacts as follows:

2 Section 1. Section 201 of the act of July 7, 1947 (P.L.1368,
3 No.542), known as the Real Estate Tax Sale Law, amended July 3,
4 1986 (P.L.351, No.81), is amended to read:

5 Section 201. Creation of Bureaus.--[A] Except as otherwise
6 provided in section 201.1, a Tax Claim Bureau is hereby created
7 in each county in the office of the county commissioners.

8 Section 2. The act is amended by adding a section to read:

9 Section 201.1. Alternative Collection of Taxes.--(a) In
10 lieu of creating a bureau, counties are authorized to provide,
11 by ordinance, for the appointment and compensation of such
12 agents, clerks, collectors and other assistants and employes,
13 either under existing departments, in private sector entities or
14 otherwise as may be deemed necessary, for the collection and
15 distribution of taxes under this act. Any alternative collection
16 method shall be subject to all of the notices, time frames and
17 protections for property owners contained in this act.

18 (b) In lieu of forwarding returns to the bureau, the
19 governing body of a taxing district other than a county may
20 provide, by ordinance, for the appointment and compensation of
21 such agents, clerks, collectors and other assistants and
22 employes, either under existing departments, in private sector
23 entities or otherwise as may be deemed necessary, for the
24 collection and distribution of taxes under this act. Any
25 alternative collection method shall be subject to all of the
26 notices, time frames and protections for property owners
27 contained in this act.

28 (c) The requirement of section 203 to furnish bonds,
29 provisions of this act relating to accounting and distribution
30 of moneys and other provisions relating to operation of a bureau

- 1 shall apply to an alternative collection system established
- 2 under this section.
- 3 Section 3. This act shall take effect in 60 days.