

## THE GENERAL ASSEMBLY OF PENNSYLVANIA

## HOUSE BILL

No. 52 Session of  
2001INTRODUCED BY CAWLEY, STABACK, BELARDI AND WANSACZ,  
JANUARY 23, 2001AS AMENDED ON THIRD CONSIDERATION, HOUSE OF REPRESENTATIVES,  
MARCH 20, 2001

## 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 the definition of  
29 "taxing district" and for repeals; AND IMPOSING DUTIES ON THE <—  
30 DEPARTMENT OF COMMUNITY AND ECONOMIC DEVELOPMENT AND THE  
31 LEGISLATIVE REFERENCE BUREAU.

32 The General Assembly of the Commonwealth of Pennsylvania

1 hereby enacts as follows:

2 Section 1. The title of the act of July 7, 1947 (P.L.1368,  
3 No.542), known as the Real Estate Tax Sale Law, amended  
4 September 26, 1981, (P.L.274, No.92), is amended to read:

5 AN ACT

6 Amending, revising and consolidating the laws relating to  
7 delinquent county, city, except of the first and second class  
8 [and second class A], borough, town, township, school  
9 district, except of the first class [and school districts  
10 within cities of the second class A], and institution  
11 district taxes, providing when, how and upon what property,  
12 and to what extent liens shall be allowed for such taxes, the  
13 return and entering of claims therefor; the collection and  
14 adjudication of such claims, sales of real property,  
15 including seated and unseated lands, subject to the lien of  
16 such tax claims; the disposition of the proceeds thereof,  
17 including State taxes and municipal claims recovered and the  
18 redemption of property; providing for the discharge and  
19 divestiture by certain tax sales of all estates in property  
20 and of mortgages and liens on such property, and the  
21 proceedings therefor; creating a Tax Claim Bureau in each  
22 county, except counties of the first and second class, to act  
23 as agent for taxing districts; defining its powers and  
24 duties, including sales of property, the management of  
25 property taken in sequestration, and the management, sale and  
26 disposition of property heretofore sold to the county  
27 commissioners, taxing districts and trustees at tax sales;  
28 providing a method for the service of process and notices;  
29 imposing duties on taxing districts and their officers and on  
30 tax collectors, and certain expenses on counties and for

1       their reimbursement by taxing districts; and repealing  
2       existing laws.

3       Section 2. The definition of "taxing district" in section  
4       102 of the act, amended June 18, 1998 (P.L.501, No.69), is  
5       amended to read:

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

9       \* \* \*

10       "Taxing District," any county, city, borough, incorporated  
11       town, township, home rule municipality, optional plan  
12       municipality, optional charter municipality, school district,  
13       institution district or any similar general purpose unit of  
14       government which may be created or authorized by statute except  
15       counties of the first and second class and cities, boroughs,  
16       incorporated towns, townships, home rule municipalities,  
17       optional plan municipalities, optional charter municipalities,  
18       school districts or institution districts therein [and cities of  
19       the second class A and school districts therein].

20       Section 3. Section 801 of the act is amended to read:

21       Section 801. Acts of Assembly Repealed.--The following acts and  
22       part of acts are hereby repealed in so far as they apply to  
23       taxing districts coming within the provisions of and operating  
24       under this act.

25       The act, approved the third day of April, one thousand eight  
26       hundred four (Pamphlet Laws 517), entitled "An act directing the  
27       mode of selling unseated lands for taxes."

28       Section twenty-four of the act, approved the twenty-eighth  
29       day of March, one thousand eight hundred fourteen (Pamphlet Laws  
30       352), entitled "An act establishing a fee bill."

1       The act, approved the thirteenth day of March, one thousand  
2 eight hundred fifteen (Pamphlet Laws 177), entitled "An act to  
3 amend the act, entitled 'An act directing the mode of selling  
4 unseated lands for taxes, and for other purposes.'"

5       Sections one, two and five of the act, approved the twenty-  
6 ninth day of March, one thousand eight hundred twenty-four  
7 (Pamphlet Laws 167), entitled "A further supplement to the act,  
8 entitled 'An act directing the mode of selling unseated lands  
9 for taxes, and for other purposes.'"

10       Sections five, six and seven of the act, approved the  
11 fourteenth day of April, one thousand eight hundred forty  
12 (Pamphlet Laws 349), entitled "A supplement to an act, entitled  
13 an act to incorporate a Turnpike Road company, passed fourteenth  
14 February, eighteen hundred and thirty-eight, and for other  
15 purposes."

16       Section forty-one of the act, approved the twenty-ninth day  
17 of April, one thousand eight hundred forty-four (Pamphlet Laws  
18 486), entitled "An act to reduce the state debt, and to  
19 incorporate the Pennsylvania canal and railroad company."

20       Section two of the act, approved the ninth day of March, one  
21 thousand eight hundred forty-seven (Pamphlet Laws, two hundred  
22 seventy-eight), entitled "An act in relation to the sales of  
23 unseated lands in the several counties of this commonwealth,"  
24 and the amendments thereto.

25       Section thirty-two of the act, approved the twenty-fifth day  
26 of April, one thousand eight hundred fifty (Pamphlet Laws 569),  
27 entitled "An act relating to the bail of executrixes; to  
28 partition in the orphans' court and common pleas; to colored  
29 convicts in Philadelphia; to the limitation of actions against  
30 corporations; to actions enforcing the payment of ground rent;

1 to trustees of married women; to appeals from awards of  
2 arbitrators by corporations; to hawkers and peddlers in the  
3 counties of Butler and Union; to the payment of costs in actions  
4 by informers in certain cases; to taxing lands situate in  
5 different townships; and in relation to fees of county  
6 treasurers of Lycoming, Clinton and Schuylkill; to provide for  
7 recording the accounts of executors, administrators, guardians  
8 and auditors' reports; and to amend and alter existing laws  
9 relative to the administration of justice in this commonwealth."

10 The act, approved the fifteenth day of May, one thousand  
11 eight hundred seventy-four (Pamphlet Laws 192), entitled "An act  
12 to make the redemption money paid by a lien creditor a prior  
13 lien on the title of the debtor in the land that is redeemed."

14 The act, approved the thirteenth day of May, one thousand  
15 eight hundred seventy-nine (Pamphlet Laws 55), entitled "An act  
16 regulating the right of redemption of seated lands returned to  
17 the county commissioners and sold for non-payment of taxes."

18 The act, approved the eleventh day of June, one thousand  
19 eight hundred seventy-nine (Pamphlet Laws 151), entitled "A  
20 supplement to an act, entitled 'An act to amend an act directing  
21 the mode of selling unseated lands for taxes, and for other  
22 purposes,' approved the thirteenth day of March, one thousand  
23 eight hundred and fifteen, providing for special sales of such  
24 lands, where the same have not been sold by the treasurer at the  
25 last regular sales."

26 The act, approved the eighth day of July, one thousand eight  
27 hundred eighty-five (Pamphlet Laws 268), entitled "An act  
28 relative to the purchase of lands by county commissioners at  
29 sales thereof for arrearages of taxes."

30 The act, approved the twenty-ninth day of May, one thousand

1 nine hundred thirty-one (Pamphlet Laws 280), entitled "An act  
2 relating to delinquent taxes on seated lands, and prescribing  
3 interest charges on nonpayment thereof; requiring the receivers  
4 and collectors of county, city, borough, town, township, school  
5 district and poor district taxes to make a return to the county  
6 commissioners of such unpaid taxes, and providing for the lien  
7 thereof; authorizing the county treasurers to collect such  
8 taxes, and to sell seated lands at public sale for taxes  
9 heretofore or hereafter returned as unpaid; and authorizing the  
10 county commissioners to purchase such lands and resell the same  
11 under certain circumstances," and the amendments thereto.

12 The act, approved the twenty-eighth day of July, one thousand  
13 nine hundred forty-one (Pamphlet Laws 535), entitled "An act  
14 providing for the redemption of real property purchased by  
15 political subdivisions at tax sales upon the payment of the  
16 amount charged against the same and costs by installment  
17 payments, and prescribing the procedure therefor."

18 The act, approved the twenty-eighth day of June, one thousand  
19 nine hundred sixty-seven (Pamphlet Laws 122, entitled "An act  
20 authorizing and empowering city treasurers of cities of the  
21 second class A to sell at public sale, lands or real estate upon  
22 which the taxes, assessed and levied by the city, are delinquent  
23 and unpaid; fixing the interests of all taxing authorities where  
24 such lands are purchased by the city; providing for the  
25 distribution of moneys received as income from or resale of such  
26 lands; and providing for a method of reselling such lands  
27 purchased, by the city, or by the city at any sale for the  
28 nonpayment of taxes, free and clear of all mortgages, ground  
29 rents, interest in or claims against said lands; authorizing an  
30 agreement between cities of the second class A purchasing

1 property at treasurer's sales and all other taxing authorities  
2 having an interest in such lands with respect to the  
3 distribution of rents, income and the proceeds of the resale of  
4 such lands."

5 ~~Section 4. This act shall take effect immediately.~~ <—

6 SECTION 4. IF A CITY OF THE SECOND CLASS A AND THE COUNTY IN <—  
7 WHICH THE CITY IS LOCATED REACH AN AGREEMENT AS TO  
8 IMPLEMENTATION OF THIS ACT, BY RESOLUTION, ORDINANCE OR  
9 CONTRACT, A COPY OF THE RESOLUTION, ORDINANCE OR CONTRACT SHALL  
10 BE FILED WITH THE DEPARTMENT OF COMMUNITY AND ECONOMIC  
11 DEVELOPMENT. WHEN FILINGS ARE MADE UNDER THIS SECTION FOR ALL  
12 CITIES OF THE SECOND CLASS A, THE DEPARTMENT SHALL TRANSMIT  
13 NOTICE OF THIS FACT TO THE LEGISLATIVE REFERENCE BUREAU FOR  
14 PUBLICATION IN THE PENNSYLVANIA BULLETIN.

15 SECTION 5. THIS ACT SHALL TAKE EFFECT AS FOLLOWS:

16 (1) SECTION 4 OF THIS ACT SHALL TAKE EFFECT IMMEDIATELY.

17 (2) THIS SECTION SHALL TAKE EFFECT IMMEDIATELY.

18 (3) THE REMAINDER OF THIS ACT SHALL TAKE EFFECT UPON  
19 PUBLICATION OF THE NOTICE UNDER SECTION 4 OF THIS ACT.