

THE GENERAL ASSEMBLY OF PENNSYLVANIA

HOUSE BILL

No. 2634 Session of  
2002

INTRODUCED BY SAYLOR, R. MILLER, CAPPELLI, HANNA, HORSEY,  
LEDERER, THOMAS, WASHINGTON, WATSON AND G. WRIGHT,  
MAY 7, 2002

REFERRED TO COMMITTEE ON LOCAL GOVERNMENT, MAY 7, 2002

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," increasing the rate of interest charged for  
29 late payment of 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 July 3, 1986 (P.L.351, No.81), 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 bureau on or  
9   before the last day of April of each year, but no earlier than  
10   the first day of January of that year. The return shall be  
11   typewritten on a form provided by or acceptable to the county  
12   and shall include a list of all properties against which taxes  
13   were levied, the whole or any part of which were due and payable  
14   in the calendar year immediately preceding and which remain  
15   unpaid, giving the description of each such property as it  
16   appears in the tax duplicate, and the name and address of the  
17   owner as it appears in the tax duplicate, together with the  
18   amount of such unpaid taxes, penalties and interest due to but  
19   not including the first day of the month following the return.  
20   Such return shall be accompanied by a signed affidavit that the  
21   return is correct and complete. Interest shall be charged on  
22   taxes so returned from and after but not before the first day of  
23   the month following the return. Interest shall be charged at  
24   [the rate of nine per centum (9%)] a rate established by the  
25   county commissioners which may not exceed twelve per centum  
26   (12%) per annum.

27       \* \* \*

28       Section 2.   This act shall take effect in 60 days.