

THE GENERAL ASSEMBLY OF PENNSYLVANIA

HOUSE BILL

No. 2384 Session of
2006

INTRODUCED BY READSHAW, CALTAGIRONE, DALEY, DeLUCA, FRANKEL,
MARKOSEK, PETRONE, RUFFING, THOMAS, WHEATLEY, WOJNAROSKI AND
YOUNGBLOOD, JANUARY 25, 2006

REFERRED TO COMMITTEE ON FINANCE, JANUARY 25, 2006

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 defining "county" and "taxing
29 district" to include counties of the second class.

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

1 Section 1. The definitions of "county" and "taxing district"
2 in section 102 of the act of July 7, 1947 (P.L.1368, No.542),
3 known as the Real Estate Tax Sale Law, amended July 3, 1986
4 (P.L.351, No.81) and June 18, 1998 (P.L.501, No.69), are amended
5 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 "County," a county of the second, second A, third, fourth,
11 fifth, sixth, seventh or eighth class, including counties of
12 these classes which have adopted or may adopt home rule charters
13 under the act of April 13, 1972 (P.L.184, No.62), known as the
14 "Home Rule Charter and Optional Plans [Law."] Law" or 53 Pa.C.S.
15 Pt. III Subpt. E (relating to home rule and optional plan
16 government).

17 * * *

18 "Taxing District," any county, city, borough, incorporated
19 town, township, home rule municipality, optional plan
20 municipality, optional charter municipality, school district,
21 institution district or any similar general purpose unit of
22 government which may be created or authorized by statute except
23 counties of the first [and second] class and cities, boroughs,
24 incorporated towns, townships, home rule municipalities,
25 optional plan municipalities, optional charter municipalities,
26 school districts or institution districts therein and cities of
27 the second class A and school districts therein.

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