

THE GENERAL ASSEMBLY OF PENNSYLVANIA

HOUSE BILL

No. 76 Session of 2009

INTRODUCED BY PERRY, BARRAR, BELFANTI, BOYD, BRENNAN, CLYMER, CREIGHTON, EVERETT, FAIRCHILD, FLECK, GEIST, GEORGE, GIBBONS, GOODMAN, GROVE, HARRIS, HESS, KORTZ, MANDERINO, MELIO, MILLER, MOUL, PICKETT, RAPP, READSHAW, REICHLEY, ROAE, ROCK, SAYLOR, SIPTROTH, SOLOBAY, SWANGER, WATSON AND WHITE, JANUARY 27, 2009

REFERRED TO COMMITTEE ON FINANCE, JANUARY 27, 2009

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 collection of
29 taxes.

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

Section 1. Section 306 of the act of July 7, 1947 (P.L.1368,
No.542), known as the Real Estate Tax Sale Law, is amended by
adding a subsection to read:

Section 306. Return of Property and Delinquent Taxes;
Interest; Settlements by Tax Collectors.--

* * *

(b.1) The taxes of an owner shall not be included in the
return by the tax collector where the owner provides proof that
he has paid at least ninety per centum (90%) of the total amount
of the taxes due to the taxing district into a tax escrow
account maintained by a mortgagee of the property of the owner.
The tax collector shall notify the taxing district of any taxes
that he is not including in the return to the bureau. The taxing
district shall be subrogated to the owner's interests in the
escrow account. The owner shall remain liable to the taxing
district for the amount of any taxes not paid into the escrow
account. An owner who is aggrieved by an action of a tax
collector may appeal to the bureau. If the owner is aggrieved by
an action of the bureau, he may appeal to the court of common
pleas at any time prior to the sale of the property by the
bureau.

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