

THE GENERAL ASSEMBLY OF PENNSYLVANIA

HOUSE BILL

No. 718

Session of  
1977

INTRODUCED BY KERNICK, MRKONIC, CESSAR, NOVAK, ZELLER, HARPER,  
VALICENTI, MISCEVICH, BITTINGER, FREIND, LOGUE, PETRARCA,  
GARZIA, HOPKINS, ZORD, BROWN, REED, WILSON, RICHARDSON,  
MILLER, SCHMITT, GIAMMARCO, TRELLO, DeMEDIO, PRATT, VROON,  
WAGNER, GILLETTE AND LETTERMAN, MARCH 28, 1977

REFERRED TO COMMITTEE ON URBAN AFFAIRS, MARCH 28, 1977

AN ACT

1 Amending the act of July 7, 1947 (P.L.1368, No.542), entitled  
2 "An act amending, revising and consolidating the laws  
3 relating to delinquent county, city, except of the first and  
4 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 a county of the first class, to act as agent  
19 for taxing districts; defining its powers and duties,  
20 including sales of property, the management of property taken  
21 in sequestration, and the management, sale and disposition of  
22 property heretofore sold to the county commissioners, taxing  
23 districts and trustees at tax sales; providing a method for  
24 the service of process and notices; imposing duties on taxing  
25 districts and their officers and on tax collectors, and  
26 certain expenses on counties and for their reimbursement by  
27 taxing districts; and repealing existing laws," postponing  
28 the sale of real estate of certain persons for tax  
29 delinquencies.

30 The General Assembly of the Commonwealth of Pennsylvania

1 hereby enacts as follows:

2 Section 1. Section 601, act of July 7, 1947 (P.L.1368,  
3 No.542), known as the "Real Estate Tax Sale Law," is amended by  
4 adding subsections to read:

5 Section 601. Date of Sale.--\* \* \*

6 (c) A residential property owned by any of the following  
7 persons for at least three years before the effective date of  
8 this act shall not be exposed to sale whenever they qualify for  
9 this treatment by filing an affidavit with the bureau on a form  
10 prepared and supplied by the county, stating under oath:

11 (1) That such person is the owner of record.

12 (2) That the property is used as his or her residence.

13 (3) The address of the property, the municipality in which  
14 it is located, its lot and block and its present assessed  
15 valuation.

16 (4) That such person is sixty-five years of age or older, or  
17 if the property is owned by a husband and wife, that the  
18 principal wage earner is sixty-five years of age or older, or if  
19 a widow, that she is fifty-five years of age or older.

20 (5) That the income of the owner or owners from whatever  
21 source derived, including but not limited to salaries, wages,  
22 bonuses, commissions, income from self-employment, alimony,  
23 support money, cash public assistance and relief, the gross  
24 amount of any pensions or annuities including railroad  
25 retirement benefits, all benefits received under the Federal  
26 Social Security Act (except medicare benefits), all benefits  
27 received under State unemployment insurance laws and veterans'  
28 disability payments, all interest received from the Federal or  
29 any state government, or any instrumentality or political  
30 subdivision thereof, realized capital gains, rentals, workmen's

1 compensation and the gross amount of loss of the insurance  
2 benefits, life insurance benefits and proceeds (except the first  
3 five thousand dollars of the total of death benefit payments),  
4 and gifts of cash or property (other than transfers by gift  
5 between members of a household) in excess of total value of  
6 three hundred dollars, but not including surplus food or other  
7 relief in kind supplied by a governmental agency or property tax  
8 assistance was ten thousand dollars or less in the calendar year  
9 in which the tax was levied.

10 (6) That the property in question is not rental property and  
11 is not used in whole or in part for commercial purposes.

12 (d) Whenever the property subject to subsection (c) is sold  
13 voluntarily or the owner dies the tax delinquency shall be  
14 liquidated within three months thereafter or the property shall  
15 again be exposed to sale to pay it.

16 Section 2. This act shall take effect immediately.