

## THE GENERAL ASSEMBLY OF PENNSYLVANIA

**SENATE BILL****No. 316**Session of  
1979INTRODUCED BY LEWIS, KURY, HOWARD AND GREENLEAF,  
FEBRUARY 27, 1979

AS AMENDED ON THIRD CONSIDERATION, MAY 21, 1979

## 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," further  
28 providing for notices prior to sales and confirmation of  
29 sales and providing a limited right of redemption after a  
30 sale.

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

1 Section 1. Section 308, act of July 7, 1947 (P.L.1368,  
2 No.542), known as the "Real Estate Tax Sale Law," amended  
3 September 15, 1961 (P.L.1334, No.589), subsection (a) amended  
4 August 26, 1965 (P.L.386, No.201), is amended to read:

5 Section 308. Notice of Filing of Returns and Entry of  
6 Claim.--(a) Not later than the thirty-first day of July of each  
7 year, or for the first year a county operates under this act,  
8 not later than the thirty-first day of October, or whenever,  
9 heretofore, any claims have been returned to and a claim entered  
10 with the tax claim bureau and the same has not been pursued to  
11 sale as provided for by the act of Assembly, then within six (6)  
12 months after the effective date of this act, the bureau shall  
13 give notice of the return of said taxes and the entry of such  
14 claim to each delinquent taxable, by United States registered  
15 mail or United States certified mail, return receipt requested,  
16 postage prepaid, addressed to the owner personally at his last  
17 known post office address. If the owner of the property is  
18 unknown and has been unknown for a period of not less than ten  
19 years, such notice shall be given only by posting on the  
20 property affected. [In the case of a mobilehome or house trailer <—  
21 subject to real property tax, a copy of such notice shall at the  
22 same time and in like manner be sent to the encumbrance holders  
23 of record.] If no post office address of the owner is known or <—  
24 if a notice mailed to an owner at such last known post office  
25 address is not delivered to him by the postal authorities, then  
26 notice as herein provided shall immediately be posted on the  
27 property affected. Each mailed and posted notice shall, (1) show  
28 all the information shown on the claim entered, (2) state that  
29 if payment of the amount due the several taxing districts for  
30 said taxes is not made to the bureau on or before the thirty-

1 first day of December next following, in cases where the notice  
2 was mailed prior to August first, or that if payment is not made  
3 on or before March thirty-first of the following year, in cases  
4 where the notice was mailed on or after August first, or no  
5 exceptions thereto filed, the said claim shall become absolute,  
6 (3) state that on July first of the year in which such notice is  
7 given or if the notice was mailed after July thirty-first, that  
8 on the first day of the month (naming it) in which the notice  
9 was mailed the one (1) year period of redemption shall commence  
10 or has commenced to run, and that if redemption is not made  
11 during that period as provided by this act, the property shall  
12 be sold at judicial sale and there shall be no further  
13 redemption after such sale EXCEPT AS SET FORTH IN SECTION 607. <—

14 (b) In the case of claim for taxes, filed in the office of  
15 the prothonotary, which have not been heretofore reduced to  
16 judgment, where the lien of such claim has not been lost, the  
17 respective taxing districts shall return to the bureau on or  
18 before the first Monday of May, one thousand nine hundred forty-  
19 eight, or on or before the first Monday of June of any year in  
20 which any city of the third class or any county shall elect to  
21 collect its delinquent taxes in accordance with this act, a  
22 complete list of such claims and the properties against which  
23 the same are filed, and the bureau shall give such owners the  
24 same notice as above provided or shall post such notice on the  
25 property.

26 (c) [Notice given in the manner provided by this section <—  
27 shall constitute proper service on the owner. A statement in the  
28 claim entered that due notice of the same was given shall be  
29 conclusive evidence that notice was given as required by law.] <—

30 ~~(d)~~ The notice given in the manner provided by this section <—

1 shall contain the following provision which shall be  
2 conspicuously placed upon said notice and set in at least 10-  
3 point type in a box as follows:

4 WARNING

5 "IF YOU FAIL TO PAY THIS TAX CLAIM OR TAKE LEGAL ACTION  
6 TO CHALLENGE THIS TAX CLAIM, YOUR PROPERTY WILL BE SOLD  
7 WITHOUT YOUR CONSENT AS PAYMENT FOR THESE TAXES. YOUR  
8 PROPERTY MAY BE SOLD FOR A SMALL FRACTION OF ITS FAIR MARKET  
9 VALUE. IF YOU HAVE ANY QUESTIONS, PLEASE CALL YOUR ATTORNEY,  
10 THE TAX CLAIM BUREAU AT THE FOLLOWING TELEPHONE NUMBER \_\_\_\_\_,  
11 OR THE LEGAL REFERRAL AID SERVICE AT THE FOLLOWING TELEPHONE <—  
12 NUMBER \_\_\_\_\_."

13 ~~+(d)~~ ~~(e)~~ The costs of such mailed and posted notices shall <—  
14 be taxed as part of the costs of the proceedings and shall be  
15 paid by the owner the same as other costs.

16 Section 2. Section 602 of the act, amended September 27,  
17 1973 (P.L.264, No.74), is amended to read:

18 Section 602. Notice of Sale.--(a) [Prior] At least 30 days  
19 prior to any scheduled sale the bureau shall be given notice  
20 thereof NOT LESS THAN once [a week for three (3) consecutive <—  
21 weeks] in two (2) newspapers of general circulation in the  
22 county, if so many are published therein, and once in the legal  
23 journal, if any, designated by the court for the publication of  
24 legal notices. Such notice shall set forth [(a)] (1) the  
25 purposes of such sale, [(b)] (2) the time of such sale, [(c)]  
26 (3) the place of such sale, [(d)] (4) the terms of the sale  
27 including the approximate upset price, [(e)] (5) the  
28 descriptions of the properties to be sold as stated in the  
29 claims entered, each description commencing with  
30 "....."

1 Name of Owner  
2 ....."

3 description

4 (b) Where the owner is unknown and has been unknown for a  
5 period of not less than ten years, the name of the owner need  
6 not be included in such description.

7 (c) The description may be given intelligible abbreviations.

8 (d) Such published notice shall be addressed to the "owners  
9 of properties described in this notice and to all persons having  
10 tax liens, tax judgments or municipal claims against such  
11 properties."

12 (e) In addition to such publications, similar notice of the  
13 sale shall also be given by the bureau[, at least ten (10)] as  
14 follows:

15 (1) At least sixty (60) days before the date of the sale, by  
16 regular mail and by United States certified mail, personal  
17 addressee only, return receipt requested, postage prepaid, to  
18 each owner as defined by this act and by posting on the  
19 property.

20 (2) If no return receipt is received pursuant to the  
21 provisions of clause (1), then, at least thirty (30) days before  
22 the date of the sale, similar notice of the sale shall be given  
23 pursuant to clause (1). ~~If service of the notice cannot be made~~ <—  
24 in this Commonwealth, then the notice shall be served on the  
25 person named in the notice by the sheriff or his designee, by  
26 sending him, by certified mail, return receipt requested,  
27 postage prepaid, at least thirty (30) days before the sale day,  
28 a true and attested copy thereof, addressed to such person's  
29 last known post office address. The sheriff shall attach to his  
30 return, the return receipts, and if the person named in the

1 ~~notice has refused to accept the certified mail or cannot be~~  
2 ~~found at his last known address, shall attach evidence thereof.~~  
3 ~~This shall constitute sufficient service under this subsection.~~

4 (f) The published notice, the mail notice and the posted  
5 notice shall each state that the sale of any property may, at  
6 the option of the bureau, be stayed if the owner thereof or any  
7 lien creditor of the owner on or before the date of sale enters  
8 into an agreement with the bureau to pay the taxes in  
9 instalments, in the manner provided by this act, and the  
10 agreement entered into.

11 (g) All notices required by this section shall contain the  
12 following provision which shall be conspicuously placed upon  
13 said notices and set in at least 10-point type in a box as  
14 follows:

15 WARNING

16 "YOUR PROPERTY IS ABOUT TO BE SOLD WITHOUT YOUR CONSENT  
17 FOR DELINQUENT TAXES. YOUR PROPERTY MAY BE SOLD FOR A SMALL  
18 FRACTION OF ITS FAIR MARKET VALUE. IF YOU HAVE ANY QUESTIONS  
19 AS TO WHAT YOU MUST DO IN ORDER TO SAVE YOUR PROPERTY, PLEASE  
20 CALL YOUR ATTORNEY, THE TAX CLAIM BUREAU AT THE FOLLOWING  
21 TELEPHONE NUMBER \_\_\_\_\_, OR THE LEGAL REFERRAL AID SERVICE AT ←  
22 THE FOLLOWING TELEPHONE NUMBER \_\_\_\_\_."

23 (h) In case the property of any corporation, limited  
24 partnership or joint-stock association is advertised for sale,  
25 the bureau shall give to the Department of Revenue the notice  
26 required by section one thousand four hundred two of the Fiscal  
27 Code of the ninth day of April, one thousand nine hundred  
28 twenty-nine (Pamphlet Laws 343).

29 (i) [No sale shall be defeated and no title to property sold ←  
30 shall be invalidated because of proof that mail notice as herein

1 required was not received by the owner, provided such notice was  
2 given as prescribed by this section.] <—

3 ~~(j)~~ The costs of such advertisement and notices shall be <—  
4 taxed as part of the costs of such proceedings and shall be paid  
5 by the owner the same as other costs.

6 Section 3. Section 607 of the act is amended by adding a  
7 subsection to read:

8 Section 607. Bureau's Return to Court; Notice; Confirmation;  
9 Appeal.--\* \* \*

10 (a.1) (1) When the bureau files the return required by  
11 subsection (a), the bureau shall also notify each THE owner of <—  
12 record of the property by personalized service through the <—  
13 sheriff of the county OR HIS DESIGNEE WITHIN THIRTY (30) DAYS <—  
14 that the property was sold and that the owner or owners have HAS <—  
15 (i) sixty (60) days from the filing of the return in court DATE <—  
16 OF SERVICE OF THE NOTICE to redeem the property from the effects  
17 of the sale by notifying and making payment to the bureau of the  
18 amount of the claim, all costs and an additional ten (10)  
19 percent penalty on the claim, or (ii) within sixty (60) days  
20 FROM THE DATE OF SERVICE OF THE NOTICE to file objections with <—  
21 the court relating to the regularity and procedures followed  
22 during the sale. If the owner redeems the property pursuant to  
23 this subsection, the bureau shall forthwith return to the  
24 purchaser at the sale all moneys paid by such purchaser. The ten  
25 (10) percent additional penalty shall be forwarded by the bureau  
26 to the county treasurer for the use of the county. If the <—  
27 affected property is unimproved land and personal service is not  
28 made within twenty (20) days, the sheriff IF PERSONAL SERVICE <—  
29 CANNOT BE MADE AS REQUIRED HEREIN, THE BUREAU may petition the  
30 court of common pleas to waive the requirement of personal

1 service FOR GOOD CAUSE SHOWN. ←

2 (2) All notices required by this subsection shall contain  
3 the following provisions and be in the following form set in at  
4 least 10-point type in a box as follows:

5 WARNING

6 "YOUR PROPERTY HAS BEEN SOLD AT A TAX SALE ON  
7 FOR THE COLLECTION FOR DELINQUENT TAXES INCURRED  
8 IN \_\_\_\_\_ .

9 YOU HAVE SIXTY (60) DAYS FROM THE DATE OF SERVICE OF THIS ←  
10 NOTICE TO (I) RETAIN YOUR PROPERTY AND CANCEL THE SALE BY  
11 NOTIFYING AND MAKING PAYMENT TO THIS BUREAU OF THE AMOUNT OF  
12 THE BACK TAXES WITH INTEREST, ALL THE COSTS INCURRED AND AN  
13 ADDITIONAL TEN (10) PERCENT PENALTY ON THE BACK TAXES; OR  
14 (II) TO QUESTION THE RIGHT OF THE BUREAU TO CONDUCT THE SALE  
15 BECAUSE OF A FAILURE ON THE BUREAU'S PART TO COMPLY WITH THE  
16 LAW.

17 IF YOU HAVE ANY QUESTIONS PLEASE CALL YOUR ATTORNEY, THIS  
18 TAX CLAIM BUREAU AT THE FOLLOWING TELEPHONE NUMBER \_\_\_\_\_ ,  
19 OR THE LEGAL REFERRAL AID SERVICE AT THE FOLLOWING TELEPHONE ←  
20 NUMBER \_\_\_\_\_ ."

21 (3) If service of the notice cannot be made in this  
22 Commonwealth, then the notice shall be served on the person  
23 named in the notice by the sheriff or his designee, by sending  
24 him, by certified mail, return receipt requested, postage  
25 prepaid, at least thirty (30) days after the sale day, a true  
26 and attested copy thereof, addressed to such person's last known  
27 post office address. The sheriff shall attach to his return, the  
28 return receipts, and if the person named in the notice has  
29 refused to accept the certified mail or cannot be found at his  
30 last known address, shall attach evidence thereof. This shall

1 constitute sufficient service under this subsection.

2 \* \* \*

3 Section 4. This act shall take effect in 30 days and shall  
4 apply to all sales conducted on or after the effective date of  
5 this act.