THE GENERAL ASSEMBLY OF PENNSYLVANIA

SENATE BILL No. 510 Session of 1997

INTRODUCED BY ULIANA, FEBRUARY 14, 1997

AS REPORTED FROM COMMITTEE ON LOCAL GOVERNMENT, HOUSE OF REPRESENTATIVES, AS AMENDED, JUNE 9, 1998

AN ACT

Amending the act of July 7, 1947 (P.L.1368, No.542), entitled, as amended, "An act amending, revising and consolidating the 2 3 laws relating to delinquent county, city, except of the first and second class and second class A, borough, town, township, 4 school district, except of the first class and school districts within cities of the second class A, and 6 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 collection and adjudication of such claims, sales of real 10 property, including seated and unseated lands, subject to the 11 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 and divestiture by certain tax sales of all estates in 15 property and of mortgages and liens on such property, and the 16 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 property taken in sequestration, and the management, sale and 21 disposition of property heretofore sold to the county 22 23 commissioners, taxing districts and trustees at tax sales; providing a method for the service of process and notices; 24 imposing duties on taxing districts and their officers and on 25 26 tax collectors, and certain expenses on counties and for 27 their reimbursement by taxing districts; and repealing 28 existing laws, " defining "delinquent" taxes; and requiring successful bidders of property subject to sale to provide a 29 certification that they do not have delinquent real estate 30 31 taxes or municipal utility bills that are more than one year

- 1 outstanding.
- 2 The General Assembly of the Commonwealth of Pennsylvania
- 3 hereby enacts as follows:
- 4 Section 1. Section 102 of the act of July 7, 1947 (P.L.1368,
- 5 No.542), known as the Real Estate Tax Sale Law, is amended by
- 6 adding a definition to read:
- 7 Section 102. Definitions.--As used in this act, the
- 8 following words shall be construed as herein defined, unless the
- 9 context clearly indicates otherwise:
- 10 * * *
- 11 "Delinquent," taxes shall be considered delinquent thirty
- 12 (30) days after the final deadline for payment of such taxes for
- 13 the current tax year. ON DECEMBER 31 OF EACH CALENDAR YEAR FOR <-

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- 14 ALL TAXING DISTRICTS.
- 15 * * *
- 16 Section 2. The act is amended by adding a section to read:
- 17 <u>Section 619. Restrictions on Purchases SECTION 619.1.</u>
- 18 ADDITIONAL RESTRICTIONS. -- (a) Within twenty (20) days following
- 19 any sale under this act, a successful bidder shall be required
- 20 to provide certification to the bureau that, within the
- 21 <u>municipal jurisdiction</u>, the person is not delinquent in paying
- 22 real estate taxes TO ANY OF THE TAXING DISTRICTS WHERE THE
- 23 PROPERTY IS LOCATED and that the person has no municipal utility
- 24 bills that are more than one year outstanding.
- 25 (b) As used in this section, the following terms shall have
- 26 <u>the following meanings:</u>
- 27 "Certification," shall mean proof via receipts of paid real
- 28 <u>estate taxes and municipal utility bills within the</u>
- 29 jurisdiction, or a notarized affidavit by the bidder evidencing
- 30 payment of such real estate taxes and municipal utility bills.

- 1 "MUNICIPAL UTILITY BILLS," SHALL MEAN BILLS FOR SERVICES
- 2 PROVIDED BY A UTILITY WHICH IS WHOLLY OWNED AND OPERATED BY A
- 3 MUNICIPALITY OR MUNICIPAL AUTHORITY. THE TERM SHALL INCLUDE, BUT

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- 4 NOT BE LIMITED TO, WATER, SEWER AND SOLID-WASTE DISPOSAL UTILITY
- 5 BILLS.
- 6 <u>"Municipal," "MUNICIPALITY," refers to any county, city,</u>
- 7 borough, incorporated town, township, home rule municipality,
- 8 optional plan municipality, optional charter municipality or any
- 9 <u>similar general purpose unit of government which may be</u>
- 10 <u>authorized</u> by statute.
- 11 <u>"Person," includes a corporation; partnership; limited</u>
- 12 <u>liability company; business trust; other association; government</u>
- 13 entity, other than the Commonwealth; estate; trust; foundation
- 14 or natural person.
- 15 Section 3. This act shall apply to all sales conducted on or
- 16 after the effective date of this act.
- 17 Section 4. This act shall take effect in 60 days.