

THE GENERAL ASSEMBLY OF PENNSYLVANIA

HOUSE BILL

No. 459 Session of  
2005

INTRODUCED BY GINGRICH, ARMSTRONG, BALDWIN, BARRAR, BROWNE,  
CALTAGIRONE, DENLINGER, J. EVANS, GEIST, GOODMAN, HALUSKA,  
HARPER, HARRIS, HERMAN, HERSHEY, HICKERNELL, KAUFFMAN,  
M. KELLER, MARSICO, R. MILLER, MUNDY, NAILOR, O'NEILL,  
PETRONE, PHILLIPS, READSHAW, RUBLEY, SCAVELLO, STEIL,  
E. Z. TAYLOR, WILT AND YOUNGBLOOD, FEBRUARY 14, 2005

REFERRED TO COMMITTEE ON FINANCE, FEBRUARY 14, 2005

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 property subject to or  
29 exempt from claim and for content of claims entered; and  
30 providing for public record lists and for report of

1 nonpayment of taxes.

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

4 Section 1. Sections 303 and 309 of the act of July 7, 1947  
5 (P.L.1368, No.542), known as the Real Estate Tax Sale Law,  
6 amended July 3, 1986 (P.L.351, No.81), are amended to read:

7 Section 303. Property Subject to or Exempt from Claim.--  
8 [All] (a) Except as provided in subsections (b) and (c), all  
9 property, by whomsoever owned and for whatsoever purpose used,  
10 and all property the owner of which is unknown and has been  
11 unknown for a period of not less than five years, shall be  
12 subject to claims for taxes[, except such property which is  
13 exempt by law from taxation or which is not made subject to  
14 taxation by law].

15 (b) Property which is exempt by law from taxation or which  
16 is not made subject to taxation by law shall be exempt from  
17 claims for taxes.

18 (c) If the owner of property that is subject to a claim for  
19 taxes donates the property to a city, borough, incorporated  
20 town, township, home rule municipality, optional plan  
21 municipality, optional charter municipality or redevelopment  
22 authority, the claim for taxes against the property shall be  
23 discharged and extinguished. Property that has been donated in  
24 accordance with this subsection shall be exempt from claims for  
25 taxes during the time that it remains in the ownership of the  
26 city, borough, incorporated town, township, home rule  
27 municipality, optional plan municipality, optional charter  
28 municipality or redevelopment authority to which it was donated.

29 (d) Notwithstanding any other provision of law, an owner  
30 that donates property in accordance with subsection (c) shall

1 not be personally liable for the amount of claims for taxes  
2 exempted or extinguished as a result of the donation.

3 Section 309. Contents of Claims Entered.--All claims for  
4 taxes returned, made up as a claim and entered in the claim  
5 docket in the bureau shall set forth:

6 (a) The names of the taxing districts for which filed,

7 (b) Except when the owner of the property is unknown and has  
8 been unknown for a period of not less than five years, the name  
9 of the owner and the owner's last known address, including the  
10 zip code by virtue of the knowledge and information possessed by  
11 the bureau, by the tax collector for the taxing district making  
12 the return and by the county office responsible for assessments  
13 and revisions of taxes, of the property against which it is  
14 filed,

15 (c) A description of the property against which the claim is  
16 filed sufficient to identify the same. A description of the  
17 property shall be deemed sufficient if it contains (1) a  
18 reference to a record of a deed or other instrument of  
19 conveyance which describes the property, or (2) a reference to  
20 the number or number and block of the property in a plan,  
21 recorded in the office of the recorder of deeds of the county,  
22 and the record of such plan, or (3) a reference to the number on  
23 any lot and block plan officially adopted by a taxing district,  
24 or (4) a statement of the street and number of the property as  
25 officially designated by public authorities of a taxing district  
26 as of the time the property was assessed, or (5) where the  
27 property is not identified by reference to the record of a deed,  
28 or other instrument of conveyance, and may not be identified by  
29 street and number, or by recorded plan, or by a lot and block  
30 plan, a statement of the approximate acreage of the property and

1 the name of at least one (1) owner of adjoining property, if  
2 such statement is accompanied by information showing the  
3 character of and use to which the property is devoted, as for  
4 instance "dwelling and lot," "vacant lot," "vacant land" or  
5 "hotel, restaurant, apartment house, office building, bank  
6 building, manufacturing plant, industrial plant and the lands  
7 belonging thereto," or "farm and the buildings thereon," or  
8 "plant nursery and buildings thereon," or "forest or woodland,"  
9 or "wasteland," or "coal, oil or other mineral severed from the  
10 surface," etc., or intelligible abbreviations thereof. A  
11 variation in the description of the property given in the claim  
12 filed from that shown on the assessment for tax purposes shall  
13 not constitute an irregularity and shall not invalidate the  
14 claim. The aforesaid description shall not be deemed exclusive.

15 (d) The year or years, period or periods, for which the  
16 respective taxes were levied, and the amount of taxes due for  
17 each year, or period, and the penalties and interest due thereon  
18 at the time of filing.

19 (e) That due notice of the returns of such taxes, the entry  
20 of the claim and that the same would become absolute, if no  
21 exceptions were filed, was given to the owner or posted on the  
22 property in the manner required by law.

23 Said claim shall be entered in the office of the bureau in  
24 the proper claim docket and be signed by or have stamped thereon  
25 a facsimile signature of the director.

26 Section 2. Section 315 of the act, amended September 27,  
27 1973 (P.L.264, No.74) is amended to read:

28 Section 315. Claims; Dockets; Satisfaction[.--] and Public  
29 Record Lists.--(a) Every return made to and every claim made up  
30 by the bureau and the result of every proceeding thereon,

1 entered in accordance with this act, shall be docketed in  
2 appropriate dockets in the office of the bureau suitably indexed  
3 and when so entered shall continue the lien of the tax against  
4 the property charged with the tax.

5 When a claim is stricken off or reduced or satisfied by  
6 payment or a sale has been held of the property covered by the  
7 claim, the director shall cause a note thereof to be made on  
8 such docket and index and shall authenticate the same.

9 (b) In addition, the bureau shall maintain as a public  
10 record a list of all properties against which taxes were levied,  
11 the whole or any part of which were due and payable in a prior  
12 year and which remain unpaid. This list shall describe the  
13 property and identify its location, provide the name and last  
14 known address, including the zip code of the owner of the  
15 property, as determined by the knowledge and information  
16 possessed by the bureau, the tax collector for the taxing  
17 district that made the return, and the county office responsible  
18 for making assessment and revisions of taxes, and the amount of  
19 unpaid taxes, penalties and interest due, for all years other  
20 than the current tax year. If taxes on the list are paid or  
21 another settlement had been agreed to or if a tax sale of the  
22 property is held, this fact shall be noted on the list.

23 (c) The bureau may report any nonpayment of taxes, including  
24 liens, to one or more consumer reporting agencies, as defined by  
25 the Fair Credit Reporting Act (Public Law 91-508, 15 U.S.C. §  
26 1681 et seq.).

27 Section 3. This act shall take effect in 60 days.