

DELINQUENT TAX COLLECTOR, OFFICE ABOLISHED

Act of Apr. 19, 1883, P.L. 9, No. 10

Cl. 53

AN ACT

To abolish the office of the collector of all outstanding or delinquent taxes, to authorize and empower the receiver of taxes to collect the delinquent taxes, and to provide for the more efficient collection of said delinquent taxes, in cities of the first class.

Compiler's Note: Section 42 of Act 228 of 1901 provided that Act 10 is repealed insofar as it provides:

(a) For the extent of the lien for taxes or for municipal improvements, either before or after the filing of claims therefor; or,

(b) For the practice or procedure in relation to, or in continuing the lien of, or in enforcing payment of, such tax or municipal claims after filing.

Section 2. Receiver to prepare registry of delinquents

In all cities of the first class, the receiver of taxes therein, shall, on or before the fifteenth day of January, in each and every year, have prepared a registry of all outstanding or delinquent taxes, of the previous year, due and owing said cities, and shall immediately proceed upon all such delinquent taxes, rates, and levies, for the collection thereof, and to collect the same, by distraint or otherwise, either out of the personal property on the premises, or the personal or real estate of the delinquent owner wherever the same may be found, whether in his own possession, or in that of any trustee or other person for him, or in the possession of his executors, administrators, or legal representatives. 1883, April 19, P.L. 9, No. 10, Sec. 2.

Section 3. Distraint for delinquent taxes

The Revenue Commissioner, of the said cities of the first class, is hereby authorized and empowered to distraint and levy upon, and sell any goods, chattels, or personal property, found on any premises on which the taxes are delinquent, or upon the goods, chattels, or personal property of the owner of said premises, wherever the same may be found whether in his own possession or in that of any trustee or other person for him, or in the possession of his executors, administrators, or legal representatives: Provided, That there shall have been served, on such owner or tenant or other person, in whose hands or possession such goods, chattels or personal property may be, a written notice, demanding payment of the taxes, costs and charges thereon, within thirty days from the date thereof, stating, that if said payment be not made within said time, the same would be enforced by levy and sale of such goods, chattels, and personal property: Provided further, That any executor, administrator, trustee or legal representative of any estate, or other person, who shall pay, under the provisions of this act, any such taxes, costs and charges due upon any such estate, may default the amount paid by him, or them, out of any moneys in his or their hands, or from any revenue received thereafter, from, or belonging to, said estate: And provided further, That when goods, chattels or personal property of any tenant, shall have been levied upon, by virtue of the provisions of this act, the Revenue Commissioner is hereby authorized, empowered and directed to proceed with due diligence, to collect from said tenant; and when the amount of taxes, costs and charges exceeds the amount of rent due, then only the amount of rent then due; but the lien of the levy shall remain upon said goods during the occupancy of said premises by said tenant, and all rents,

after accruing, shall be applied to the extinguishment of all taxes, water rents, sewer rents and municipal claims which are a lien upon the property, until the taxes, water rents, sewer rents and municipal claims held by the city of the first class, together with all penalties, interest and costs properly chargeable thereon, have been fully paid. Where real property, whose rentals are being collected by the Revenue Commissioner, has been condemned by local health authorities, the Revenue Commissioner shall certify that property to the Department of Procurement, and, upon receipt of the certification, the Department of Procurement shall contract with competent individuals or firms to make the necessary repairs as will meet the standards required by the local health authorities. The cost of the necessary repairs shall be deducted from the rentals collected from the property by the Revenue Commissioner and, until fully paid, shall take priority to the application of the rentals to the extinguishment of the taxes, water rents, sewer rents and municipal claims. The Revenue Commissioner may employ reputable licensed real estate brokers to act as his agent for the collection of rentals at the prevailing rate of commission.

The amount collected by the Revenue Commissioner, shall be a lawful deduction from the rent due, or that may thereafter become due, and in the event of the refusal of any landlord to allow of said deduction to said tenant, on account of rent, and shall refuse to accept the receipt of said collector in lieu thereof, then it shall be the duty of the city solicitor, of said cities of the first class, to defend the said tenant in any action brought by the said landlord or his agent, for the recovery of said rent, from said tenant; the costs, and expenses thereof to be paid by the said city: Provided further, That in no case shall any tenant or tenants be compelled to pay the said tax costs and charges, or any portion thereof, until the said rent shall have become due and payable, neither shall the Revenue Commissioner follow said tenant's goods, chattels or personal property, to any other premises upon a previous levy upon a change of residence of said tenants or a bona fide removal of said goods, in the ordinary course of business.

1883, April 19, P.L. 9, No. 10, Sec. 3; 1955, Aug. 4, P.L. 304, Sec. 1.

Section 4. Sale of real estate for taxes

In all cases, where the said Receiver of Taxes shall deem it advisable to proceed against the real estate of such delinquent owner, whether by action or by lien, and the said premises shall be exposed to sheriff's sale, if an amount shall not be bid at such sale sufficient to cover the amount of all taxes due, with all the costs, charges and expenses thereon, together with all costs, and expenses incident to said sale, the said receiver of taxes shall have full power and authority, in his discretion, either to stay the said sale or to purchase the property, in the name and behalf of the said city, and take title thereto. 1883, April 19, P.L. 9, No. 10, Sec. 4.

Section 5. Title of purchaser; redemption

All sales, which shall be made in suits instituted by such receiver of taxes, or under his direction, in behalf of any such city, on a judgment regularly obtained, shall vest in the purchaser a good and sufficient title to the premises sold, subject to the right of the delinquent owner to redeem the same, which is hereby limited to two years from the date of the acknowledgment of the sheriff's deed therefor, upon his payment to the purchaser, of the amount bidden at such sale, with ten per centum thereon, and all costs, charges and expenses. 1883, April 19, P.L. 9, No. 10, Sec. 5.

Section 6. When description of real estate shall be filed

In all cases where the taxes remain unpaid for the period of one year, after the same shall have become delinquent, it shall be the duty of the said receiver of taxes, to procure forthwith an accurate description of the real estate, upon which said taxes have been assessed; the cost thereof to be charged against said owners, not to exceed, in any case, one dollar, and to file liens, keep the same revived, and proceed to collect the same from time to time. In the event of any judicial sale, other than upon a lien for said taxes, said taxes, charges and levies shall be discharged only to the extent to which they shall be paid, by said sale. 1883, April 19, P.L. 9, No. 10, Sec. 6.

Section 7. Collections to be paid over weekly

The said receiver of taxes shall pay over to the city treasurer, of any such city, his collections of all outstanding or delinquent taxes, interest, penalties and costs at least once every week, and shall furnish, at the same time, a detailed statement of said payments, to the controller of such city, in the same way and manner as is required by the laws and ordinances, in all cities of first class as to taxes that are not delinquent, keeping the accounts and returns of the said delinquent or outstanding taxes, separate from the accounts and returns of all other taxes. 1883, April 19, P.L. 9, No. 10, Sec. 7.

Section 8. Clerks and deputies to be appointed

The said receiver of taxes shall appoint such number of clerks and deputies, as may be fixed by the councils of any city of the first class, removable at his pleasure; and the said deputies shall have all the powers to collect and proceed for such delinquent taxes, as are hereby conferred upon the receiver of taxes in all the cities of the first class; and the said deputy collectors shall make weekly returns, and pay over to the said receiver of taxes, weekly, all sums of money for delinquent taxes, interest, penalties and costs, collected by them. 1883, April 19, P.L. 9, No. 10, Sec. 8.

Section 9. Penalty for neglect of duty

If the said receiver of taxes, or the deputy collectors of delinquent taxes, or any of them, shall wilfully fail to pay and make return of said moneys, when and as required by the law so to do, or use the same for their own benefit, they or either of them shall be guilty of a misdemeanor, and upon conviction be sentenced to pay a fine of not exceeding five thousand dollars, and to serve a term of imprisonment not exceeding two years, or either in the discretion of the court. 1883, April 19, P.L. 9, No. 10, Sec. 9.

Section 10. Additional security to be given

The said receiver of taxes shall, in addition to the security now required by law, give security in bonds to be approved by the councils of the cities of the first class in the sum of thirty thousand dollars, as bonds of such city officers are now approved. 1883, April 19, P.L. 9, No. 10, Sec. 10.

Section 11. Compensation of receiver

In addition to the salary allowed by law to the said receiver of taxes, he shall be entitled to a commission of one per cent on all moneys so collected by him or his deputies, and paid over to the treasurer of any city of the first class, for which commission a warrant shall be drawn on said treasurer by said receiver monthly, and countersigned by the controller of any such city upon the production of a certificate of the treasurer of said city that the amount of delinquent taxes, for which the commission is charged, has been paid into the city treasury.

The receiver of taxes shall receive no other compensation in addition to his salary, than that herein provided. 1883, April 19, P.L. 9, No. 10, Sec. 11.

Section 12. Compensation of deputies and clerks

The said deputy collectors, as provided for in section eight, shall be paid for their services by a commission on the amount of their actual collections, to be fixed by the councils of any city of the first class; said commission however shall not exceed five per centum on all the amount collected by them; and they shall draw the amount of the said commission monthly out of the treasury of any such city on warrants drawn by the said receiver and to be countersigned by the controller thereof. In case any such taxes shall be paid into the said receiver's office, while the bills therefor are in the hands of the deputy, or deputies for collection, he or they shall be entitled to receive the said commission as though said taxes were actually collected by him or them. The said clerks, as provided for in section eight, shall be paid such salaries as shall be fixed by said councils. 1883, April 19, P.L. 9, No. 10, Sec. 12.

Section 13. Penalties on delinquent taxpayers

There shall be imposed and collected, upon all taxes registered as delinquent, in accordance with the provisions of this act, the following penalties, to wit: On the first day of February succeeding the registry of any tax as delinquent, a penalty of one per centum; and on the first day of each succeeding month of that year, up to and including the first day of August, an additional penalty of one per centum for each month together with lawful interest from the thirtieth day of December, of the year for which the said taxes were assessed; said penalties and costs to be paid by the delinquent taxpayer, and to be added on the amount of all such taxes, whether collected upon notice, or by levy, suit, lien or in the distribution of the proceeds of sheriff's or other judicial sales. 1883, April 19, P.L. 9, No. 10, Sec. 13.