

**COUNTIES, PURCHASE OF LAND BY**  
**Act of Jul. 8, 1885, P.L. 268, No. 194**  
AN ACT

Cl. 53

Relative to the purchase of lands by county commissioners at sales thereof for arrearages of taxes.

Section 1. Commissioners may purchase lands sold for taxes

If any tract of land hereafter sold for taxes shall not have bidden for it a sum equal to the whole amount of taxes and the costs then accrued, it shall be the duty of the commissioners of the proper county, or any of them, to bid off the same and a deed shall, thereupon, be made by the treasurer to the commissioners for the time being and their successors in office to and for the use of the proper county. And it shall be the duty of the commissioners to provide a book, wherein shall be entered the name of the person or persons as whose estate the same shall have been sold, the quantity of land or number of lot and number of tract, if any, the amount of the taxes and the costs it was sold for, and every such tract of land shall not thereafter, so long as the same shall remain the property of the county, be charged in the duplicate of the proper collector, but for five years next following such sale, if it shall so long remain unredeemed, the commissioners shall, in separate columns in the same book, charge every such tract of land with like county, school, road or other taxes as would have been chargeable against the said land had the same not been sold and purchased by the commissioners as aforesaid. 1885, July 8, P.L. 268, Sec. 1.

Section 2. Rate of taxation to be certified to commissioners

It shall be the duty of the proper officers levying and fixing the rate of taxation for all local or other purposes within any county of this Commonwealth, wherein the commissioners thereof have purchased land as aforesaid, annually, immediately after levying such local or other tax or fixing the rate thereof, to certify or cause to be certified by their clerk or secretary, to the county commissioners, the rate of taxation upon real estate for such local or other purpose in order that the lands purchased as aforesaid may be charged with such taxes. 1885, July 8, P.L. 268, Sec. 2.

Section 3. Right of redemption to endure for two years

The right of redemption shall remain in the real owner of such land for two years after such sale, and on paying the treasurer of the county all taxes and costs due thereon at the time of sale, and interest thereon, and also the taxes which have been levied and charged thereon from year to year after the sale, and interest thereon from the time such taxes ought to have been paid, and on production of the treasurer's receipt therefor, the commissioners shall by deed poll, indorsed on the back of the treasurer's deed to them, convey to the person who shall have been owner of the land at the time of the sale, or his legal representatives, all rights and title which the county may have acquired under such sale as aforesaid; and the moneys

received shall be paid to the respective townships or districts in which such lands shall lie, as they may be entitled thereto: provided, that this act shall not apply to sales of land already made to county commissioners. 1885, July 8, P.L. 268, Sec. 3; 1889, May 9, P.L. 141, Sec. 1.

Section 4. Unredeemed lands to be sold at public sale

If the owner or owners of any such lands, purchased by the commissioners as aforesaid, shall not redeem the same within the period aforesaid it shall thereafter be lawful for the commissioners to sell any such lands at public sale, and make a deed or deeds therefor to the purchaser or purchasers with like effect and in the same manner that unseated lands purchased by county commissioners are now by law authorized to be sold by them, and after such sale the lands shall thereafter be charged by the proper assessor in the name of such last purchaser or redeemer, and shall again be liable to be assessed and sold for taxes as other lands. 1885, July 8, P.L. 268, Sec. 4.