

REAL ESTATE SALES FOR TAX PURPOSES - RELATING TO
Act of Apr. 20, 1905, P.L. 239, No. 178
AN ACT

Cl. 68

Providing for and defining the rights, remedies, duties, and liabilities of purchasers of real estate at judicial sales, and of their grantees, heirs and devisees, and of the persons then in possession thereof.

Compiler's Note: Section 2(a) of Act 53 of 1978 provided that Act 178 is repealed except for sections 13 and 14 which were repealed in part. Section 4(b) of Act 53 of 1978 provided that the repeal shall take effect two years after the general effective date of Act 53.

Section 13. In the case of a tenant whose right of possession is not paramount to that of such purchasers, the latter shall be entitled to recover rent from the date of delivery of their deed, except for such fractional part of a quarter as the tenant, if a farmer or engaged in raising crops or produce, or such fractional part of a month in other cases, as the tenant may, in accordance with the terms of his letting, have paid as an advance payment, prior to the date of delivery of said deed. In the case of a tenant whose right of possession is paramount to that of said purchasers, advance rent, paid prior to the date of delivery of petitioner's deed, shall be deemed properly paid, though paid prior to its due date, unless it is so paid with the actual notice of the pendency of the proceedings resulting in the sale, or with intent to defeat the rights of a purchaser thereat.

Compiler's Note: Section 2(a) of Act 53 of 1978 provided that section 13 is repealed insofar as it relates to practice and procedure in the courts of this Commonwealth.

Section 14. The right of possession of a tenant for years shall not be deemed paramount to that of a purchaser at a tax sale. The right of possession of a tenant for years shall be deemed paramount to that of a purchaser at a judicial sale if, and only if, the letting to him shall precede in point of date the entry of the judgment, order or decree on which such sale was had, and also shall precede the recording or registering of the mortgage, deed or will, if any, through which by legal proceedings the purchaser derives title, unless the letting is made with actual notice to such tenant of the contemplated entry of such judgment, order or decree, or of the fact of the execution of such mortgage, deed or other instrument of writing, and with intent to avoid the effect thereof.

(14 amended Mar. 21, 1945, P.L.47, No.25)

Compiler's Note: Section 2(a) of Act 53 of 1978 provided that section 14 is repealed insofar as it relates to practice and procedure in the courts of this Commonwealth.