

RELATED TO TAX; ABATMENT OF TAX PENALTIES ACT 3, P.L., 1936
Act of Jun. 4, 1936, Special Session 1, P.L. 10, No. 3
Special Session No. 1 of 1936
No. 1936-3

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AN ACT

Abating certain tax penalties and interest on county, city (except city of the first class), borough, town, township, school district (except school district of the first class), and poor district taxes; prohibiting the sale of real property for the non-payment of any such taxes for a certain period; and preserving certain tax liens, and providing for the extension thereof.

Section 1. Be it enacted, &c., That all penalties and interest imposed on delinquent county, city (except city of the first class), borough, town, township, school district (except school district of the first class), and poor district taxes, for the tax year one thousand nine hundred and thirty-four and all previous years, assessed and levied against any parcel or parcels of real estate, are hereby abated, without the necessity of further action by the authority levying the tax, if said delinquent taxes are paid as hereinafter provided.

In order to receive the benefits of this act, the taxes for the year one thousand nine hundred and thirty-five and all penalties and accrued interest, and twenty per centum of the delinquent taxes due for the tax year one thousand nine hundred and thirty-four and for all previous years shall be paid on, or before, the first day of November, one thousand nine hundred and thirty-six; twenty per centum on, or before, the first day of November, one thousand nine hundred and thirty-seven; twenty per centum on, or before, the first day of November, one thousand nine hundred and thirty-eight; twenty per centum on, or before, the first day of November, one thousand nine hundred and thirty-nine; and the final twenty per centum on, or before, the first day of November, one thousand nine hundred and forty: And provided, That the respective current taxes on such parcel or parcels of real estate for the years subsequent to the year one thousand nine hundred and thirty-six during such installment periods, assessed and levied by such taxing authority, shall be paid before they become delinquent during the then current year. If and whenever any of the said current taxes, or any of the said installments, are not paid when due and payable as herein provided, then, and in that event, there shall become due and payable for such year a sum equal to one-fifth of the total amount of the abated penalties and interest in addition to the other payments required to be paid under this act during that year, which said additional sum shall be payable and must be paid at the time the next succeeding installment payment becomes due under this act. If such additional sum is not so paid, then the total amount of the abated penalties and interest, less the aggregate of any such additional sums theretofore paid, shall be

revived and added to the unpaid taxes with the same force and effect as if such abated penalties and interest, or portion thereof, had never been abated, and the taxpayer shall not thereafter be entitled to any further benefits or privileges under this act.

Section 2. Any taxpayer may anticipate the payment of such delinquent taxes for the tax year one thousand nine hundred and thirty-four and previous years at any time on, or before, November first, one thousand nine hundred and thirty-six by paying the entire amount of such delinquent taxes and receive the benefit of this act, and in such cases, payment of the taxes, assessed and levied for the year one thousand nine hundred and thirty-six, shall not be required at the time of such payment.

Section 3. This act shall be construed to apply to all such taxes whether or not liens for such taxes have been returned for non-payment, or have been filed in the office of the prothonotary of the county, or proceedings for the collection of such taxes have been instituted in any court in said county, or where real property has been sold to a county, city, borough, town, township, school district or poor district at a tax sale or on a tax lien, and the period of redemption has not expired; but this act shall not be construed to apply to cases where real property has been sold other than to a county, city, borough, town, township, school district or poor district at a tax sale or on a tax lien, and where the period of redemption has not expired, and the taxpayer shall be liable for the payment of all costs incurred in such proceedings, except the solicitor's fees.

Section 4. The benefits of this act shall extend to and accrue to any successful bidder or purchaser at sheriff's or other judicial sale, grantee, transferee, mortgagee, or other party in interest in the parcel or parcels of real estate against which the above mentioned taxes have been assessed and levied.

For the purposes of this act, a tax shall be deemed to become delinquent on the date when a penalty attaches to the tax.

Section 5. Any taxpayer shall have the right to pay the delinquent taxes, assessed and levied against any parcel or parcels of real estate, without being required to pay the delinquent taxes assessed and levied against any other parcel or parcels of real estate in the same ward, district or other municipal subdivision.

Upon application either in person or in writing by any taxpayer, the tax levying authorities, the tax collector, the receiver or receivers of taxes, or the person or persons charged with the collection of such delinquent taxes, or the person or persons in whose custody the records of such delinquent taxes are kept, shall furnish to such delinquent taxpayer a statement of the delinquent taxes owed by him to such municipal subdivision, showing the face amount, the penalty, if any, the interest, if any, and any costs or other charges in detail against such real property as shown by the records in his custody.

Section 6. In order to enable the taxpayer to receive the full benefits of this act, no real property shall be sold for

non-payment of taxes before November first, one thousand nine hundred and thirty-six, and any tax sale shall be adjourned or readjourned as often as may be necessary for this purpose. If any tax sale is adjourned or readjourned after advertisement, no additional advertisement or notice shall be necessary for the adjourned or readjourned sale. No such adjournment or readjournment, failure to advertise or hold any such tax sale shall invalidate the lien of any tax due and unpaid, but the lien of all such taxes shall be fully preserved during the entire installment period, herein provided for, if the taxpayer avails himself of the privileges or benefits of this act: Provided, however, That in every case where a taxpayer avails himself of the privileges or benefits of this act, the period, during which payment of the said delinquent taxes is postponed or continued under this act, shall not be included in computing and determining whether or not any right of the tax assessing and levying authority has been barred or lost by reason of the provisions of any statute or statutes now existing, or hereafter enacted, limiting the right of the said tax levying and assessing authorities to file, preserve or maintain the lien of the said taxes.

Section 6.1. In every county of the second class, where the penalties on certain delinquent taxes have been abated under the provisions of this act and where the compensation of the delinquent tax collectors, their employes, or the expenses incurred by them in the collection of such delinquent taxes have heretofore been paid from the penalties attached by law to such delinquent taxes, it shall be lawful for such counties, to which this act is applicable, to provide, as a part of the maintenance and operation of the collection of delinquent taxes upon which the penalties have been abated, such moneys as may be necessary to compensate the delinquent tax collectors, their employes, and such other necessary expenses as may be incurred in the collection of such delinquent taxes during any period of time prior to the fifteenth day of August, one thousand nine hundred and thirty-six, such compensation and expenses to be provided for and paid in the same manner as compensation and expenses are provided for and paid in other cases by the respective counties of the second class.

(6.1 added July 16, 1936, P.L.50, No.23)

Section 7. The provisions of this act are severable, and if any of the provisions hereof are held to be unconstitutional, the decision shall not be construed to impair any other provision of this act. It is hereby declared as the legislative intent that this act would have been adopted had such unconstitutional provision not been included herein.

Section 8. The act, approved the first day of May, one thousand nine hundred thirty-five (Pamphlet Laws, one hundred twenty-nine), as amended by the act, approved the twenty-second day of June, one thousand nine hundred thirty-five (Pamphlet Laws, four hundred forty-four), shall continue in full force and effect as to any and all taxpayers who have taken advantage of and are not in default in the provisions thereof. All other acts and parts of acts, general, local and special, inconsistent herewith, be, and the same are hereby, suspended during the time

this act shall be in effect.

Section 9. This act shall become effective immediately upon final enactment.