

RELATED TO TAXATION; ABATEMENT OF CERTAIN PENALTIES

Act of Apr. 14, 1937, P.L. 302, No. 83

Cl. 53

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 nonpayment 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, and all penalties imposed on such taxes for the tax years one thousand nine hundred and thirty-five and one thousand nine hundred and thirty-six, assessed and levied against any parcel or parcels of real estate and on delinquent poll taxes levied for any of such years, are hereby abated, without the necessity of further action by the authority levying the tax, if said delinquent taxes are paid as hereinafter provided. This section shall not be construed to abate the interest accrued on the taxes for the years of one thousand nine hundred and thirty-five and one thousand nine hundred and thirty-six, but no further interest shall be imposed on such taxes after the payment of the first installment as hereafter provided, so long as the taxpayer complies with the provisions of this act.

In order to receive the benefits of the installment system of payment provided by this act, twenty per centum of the delinquent taxes due for the tax year one thousand nine hundred and thirty-six and for all previous years and of the accrued interest due on the one thousand nine hundred and thirty-five and one thousand nine hundred and thirty-six taxes shall be paid, 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; twenty per centum, on or before the first day of November, one thousand nine hundred and forty; and the final twenty per centum, on or before the first day of November, one thousand nine hundred and forty-one: And provided, That the respective current taxes on such parcel or parcels of real estate and on delinquent poll taxes levied for the years subsequent to the year one thousand nine hundred and thirty-seven during such installment periods, assessed and levied by such taxing authority shall be paid before they become delinquent. For the purposes of this act, a tax shall be deemed to become delinquent on the date when a penalty attaches to the tax. 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, or owner having the right of redemption, may anticipate the payment of such delinquent taxes for the tax year one thousand nine hundred and thirty-six and previous years at any time, on or before November first, one thousand nine hundred and thirty-seven by paying the entire amount of such delinquent taxes, and interest due on the one thousand nine hundred and thirty-five and one thousand nine hundred and thirty-six 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-seven, 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 had been returned for nonpayment, 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. The taxpayer shall be liable for the payment of all costs incurred, except the solicitor's fees, where liens for such taxes have been returned for nonpayment, or have been filed in the office of the prothonotary, or proceedings for the collection thereof have been instituted in any court.

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 owner having the right of redemption under a tax sale, or other party in interest in the parcel or parcels of real estate against which the above mentioned taxes have been assessed and levied, whether separated or not.

Section 5. Any taxpayer, or owner having the right of redemption, 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.

The county commissioners of each county may, at their discretion, and at the cost of the county, cause to be published two times, in not more than two newspapers of general circulation throughout the county, a notice to the taxpayers giving a synopsis of the terms of this act, setting forth the benefits provided by the act, and the necessary conditions required by the taxpayers in order to receive the same. Upon application either in person or in writing by any taxpayer or owner, 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 taxpayers or owner 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.

Every collector of taxes whose duty it is to send to the respective taxpayers any notice or statement of their annual taxes, shall include in each such notice or statement an additional notice of the date when the next installment payment is due under the provisions of this act.

Section 6. In order to enable the taxpayer, or owner having the right of redemption under a tax sale, to receive the full benefits of this act, no real property shall be sold for nonpayment of taxes before November first, one thousand nine hundred and thirty-seven, and any tax sale shall be adjourned or readjourned or right of redemption extended as often as may be necessary for this purpose. If any tax sale is adjourned or readjourned or right of redemption extended after advertisement or sale, no additional advertisement or notice shall be necessary for the adjourned or readjourned sale or right of redemption. No such adjournment or readjournment or redemption, failure to advertise or hold any such tax sale shall invalidate the lien of any tax due and unpaid or sale had subject to redemption, 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 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 and thirty-five (Pamphlet Laws, one hundred twenty-nine), as amended by the act, approved the twenty-second day of June, one thousand nine hundred and thirty-five (Pamphlet Laws, four hundred forty-four), and the act, approved the fourth day of June, one thousand nine hundred and thirty-six (Pamphlet Laws, ten), 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. Nothing in this act shall be so construed as to prevent any taxpayer, who has heretofore taken advantage and accepted the benefits of any of the acts referred to in section eight, and who at the time this act becomes effective has lost all future rights, benefits, privileges, and opportunities under such act, from taking advantage and receiving the benefits of this act in the same manner as if such person had never attempted to comply with the provisions of such previous abatement act.

Section 10. This act shall become effective immediately upon final enactment.