

RELATED TO TAXATION; ABATEMENT OF CERTAIN PENALTIES
Act of May 26, 1937, P.L. 893, No. 234
AN ACT

Cl. 53

Abating certain tax penalties and interest on city and school taxes in cities of the first class and school districts of the first class.

Section 1. Be it enacted, &c., That all penalties, interest, and costs imposed, but not actually paid out, on delinquent city or school taxes in cities of the first class and in school districts of the first class for the tax year one thousand nine hundred and thirty-four, and for all previous tax years, and the penalties and costs imposed, but not actually paid out, on such taxes for the tax year one thousand nine hundred thirty-five on any parcel or parcels of real estate, shall be abated without the necessity of further action on the part of the council of such city or by the board of public education of such school district, as the case may be, if the following provisions are complied with:

(a) That all of the said respective delinquent taxes are paid in four equal installments as follows: one fourth, on or before the first day of November, one thousand nine hundred and thirty-seven; one fourth, on or before the first day of November, one thousand nine hundred and thirty-eight; one fourth, on or before the first day of May, one thousand nine hundred and thirty-nine; and the final one fourth, on or before the first day of November, one thousand nine hundred and thirty-nine.

(b) The respective current taxes for the years during such installment period shall be paid before they become delinquent.

(c) In case any taxpayer shall default in the payment of any installment of taxes, or in the payment of current taxes as required in section one of this act, the penalties, interest, and costs on the installments of such delinquent taxes remaining unpaid, shall not be abated, but shall remain due and payable as provided by existing law.

Section 2. Any taxpayer may, on or before November first, one thousand nine hundred and thirty-seven, pay the entire amount due on delinquent taxes for the year one thousand nine hundred and thirty-five, and all previous years, whereupon the penalties, interest, and costs on such delinquent taxes for the year one thousand nine hundred and thirty-four, and previous years, and penalties and all costs on delinquent taxes for the year one thousand nine hundred and thirty-five, shall be abated, and all liens filed for delinquent taxes shall be satisfied of record.

Section 3. Any taxpayer may, at any time during the installment period, pay the balance due on said delinquent taxes provided for in this act: Provided, That at the time such payment is made, the conditions of section one (a) have been complied with: And further provided, That the taxes for the then current year have been paid.

Section 4. The benefits of this act shall extend and accrue to any successful bidder or purchaser at a 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.

Section 5. Any taxpayer shall have the right to pay delinquent taxes assessed and levied against any parcel of real-estate and receive the benefits of this act without being required to pay the delinquent taxes assessed and levied against any other parcel or parcels of real estate.

Section 6. The abatement of penalties and interest on such taxes shall be made whether or not liens for such taxes have been filed in the office of the prothonotary, or proceedings for the collection of such taxes shall have been instituted in any court of such county, and the taxpayer and the real estate shall not be liable for the payment of any costs incurred in filing such liens, or in prosecuting such proceedings.

Section 7. Any taxpayer who, on the effective date of this act, is making payments on delinquent taxes under the provisions of the act of July twenty-second, one thousand nine hundred and thirty-six (Pamphlet Laws, sixty-seven), may secure the benefits of this act by making payments on the balance due on such delinquent taxes at the times, and in the fractional parts prescribed herein.

Section 8. This act shall become effective immediately upon its final enactment.