

**LANDS BEING SOLD FOR NON-PAYMENT OF TAXES**  
**Act of Apr. 21, 1856, P.L. 477, No. 502**  
AN ACT

Cl. 53

Relative to the sale of Lands for the non-payment of Taxes.

Section 1. Rule of caveat emptor to apply

In all public sales of land hereafter made by the treasurer or Commissioners of the several counties of this commonwealth, in pursuance of the laws of this Commonwealth the rule of caveat emptor shall apply, except in cases of double assessment, or where the taxes on which the sale is made shall have been previously paid, or where the lands do not lie within the county; and neither said treasurer nor commissioners shall be required to refund the purchase money, costs or taxes paid upon any tract or tracts of land so sold as aforesaid. 1856, April 21, P.L. 477, Sec. 1.

Section 2. When returns shall be made

From and after the passage of this act, assessors, supervisors, and collectors of road and school taxes, be and they are hereby required to make their returns for the collection of all taxes on unseated lands on or before the first day of January in each and every year and if not so made by said assessors and collectors, such returns shall not thereafter be received, nor shall such taxes be a lien on real estate: Provided, That this section shall not be construed to exempt any such assessors and collectors, and their bail, from liability for not making their returns according to law. 1856, April 21, P.L. 477, Sec. 2.

Section 3. Exonerations claimed to be returned

It shall be the duty of supervisors and collectors of road taxes, and of all collectors of any other taxes whatever, to make return to the county commissioners of any exonerations claimed by them, on or before the first day of January in each year; and it shall not be lawful for the said county commissioners to grant any exonerations after that time, nor for the county treasurer to sell any lands which shall have been returned and taxes exonerated, after the said time. 1856, April 21, P.L. 477, Sec. 3.

Section 4. When no fees shall be charged for advertising

It shall not be lawful after the first day of January, 1857, for the county treasurer or any county of this Commonwealth to charge and receive any fee for advertising any land for sale for non-payment of taxes, when the owner or owners thereof shall pay said taxes on or before the first day of march previous to the day of sale for taxes, in the year in which such sale shall be advertised. 1856, April 21, P.L. 477, Sec. 4.