

SALE OF LAND FOR TAXES
Act of Jun. 3, 1885, P.L. 71, No. 43
AN ACT

CL. 53

Making sales of seated and unseated lands for arrearages of taxes valid and effective, irrespective of the fact whether such lands were seated or unseated at the time of the assessment thereof.

Section 1. Sales to be valid, whether lands were seated or unseated at time of assessment

All sales of seated or unseated lands within this Commonwealth which shall hereafter be made for arrearages of taxes due thereon, shall be held, deemed and taken to be valid and effective irrespective of the fact whether such lands were seated or unseated at the time of the assessment of such taxes. Provided, that nothing in this act contained shall validate or authorize the sale of any land which was in fact seated at the time of the assessment of the taxes thereon, in any case where there was sufficient personal property on the premises to pay all the taxes assessed thereon, liable under the laws of this Commonwealth to have been seized therefor. 1885, June 3, P.L. 71, Sec. 1.