

**LAND SOLD AT TAX SALES CLEARED OF TAX LIENS**

**Act of May 22, 1895, P.L. 111, No. 84**

**Cl. 53**

AN ACT

Providing for the divestiture of liens of taxes levied or assessed against lands sold at judicial sales, and for the payment of the same out of the proceeds of such sales.

WHEREAS, Many persons within this Commonwealth have purchased real estate at judicial sales and have afterwards been required to pay taxes that were levied against said lands prior to the making of such sale and by reason thereof great hardship has resulted to many purchasers of such lands;

And whereas, Uncertainty has existed among sheriffs and other officers making such sales whether they should pay taxes out of the proceeds in their hands; therefore,

Section 1. Tax lien divested by judicial sale

The lien of all taxes now or hereafter to be levied or assessed against any real estate within this Commonwealth shall be divested by any judicial sale of such land: Provided, The amount of the purchase money shall equal the amount of the said taxes. 1895, May 22, P.L. 111, No. 84, Sec. 1.

Section 2. Officer to pay taxes out of proceeds of sale

It is hereby made the duty of any officer having taxes for collection against any land advertised to be sold, or of the county commissioners before the taxes have been certified for collection, to give notice to the officers or person selling any such land of the amount of taxes against the same, and the officer selling such land shall pay said taxes out of the proceeds arising from the sale first after payment of the costs of sale. 1895, May 22, P.L. 111, No. 84, Sec. 2.