

SPLITTING TAXES AMONG JOINT TENANTS
Act of May 24, 1917, P.L. 270, No. 146
AN ACT

Cl. 53

Authorizing tenants in common and coparceners of land to pay their proportionate share of the taxes assessed against the land, and providing that the sale thereof for unpaid taxes shall not impair or divest the title of those who have paid their respective shares of such taxes.

Section 1. Be it enacted, &c., That the undivided interest of any tenant in common or coparcener of any seated lands in this Commonwealth shall not be sold, or title thereto be divested by any treasurer's or sheriff's sale, for the failure of any of said tenants in common or coparceners to pay their pro rata share of the taxes assessed against said land, if such tenant in common or coparcener has paid to the proper collector of taxes his or her proportionate amount of taxes chargeable against such land; and the sale of such lands shall divest and pass title to such undivided shares or interest only in such land as is held by such persons who have failed or neglected to pay their proportionate part of such taxes.

Section 2. And any such tenant in common or coparcener shall have the right to pay his or her proportionate part of such taxes, at any time, before the sale of the land under any lien entered in the prothonotary's office or before any treasurer's sale, to the prothonotary or county treasurer; and it shall be the duty of the prothonotary or county treasurer to receive the same for the district levying the tax; and the sale of the residue of the shares or interest in such lands, on which the taxes remain unpaid, shall in no way affect the right, title, or interest of those who have paid their proportionate share of such taxes for which the land is sold.