

TAX CLAIMS, COMPROMISE
Act of May 25, 1933, P.L. 1018, No. 229
AN ACT

Cl. 53

Authorizing the compromise of tax claims on real property purchased by the county on county treasurers' sales for nonpayment of taxes, and the reconveyance of such property.

Section 1. Tax Claims on Property Purchased by County; Compromise with Owner

Whenever the county commissioners of any county have heretofore or shall hereafter purchase any real property at any county treasurer's sale for nonpayment of taxes under any act of Assembly authorizing such sale, and such property has not been redeemed or sold by the county as authorized by law, the county commissioners, subject to the approval of the court of common pleas, may, whether or not the period of redemption has expired, agree with the former owner of such property, or his heirs, devisees, or anyone, or more of them, to accept, in compromise of the amount of the taxes, penalties, interest and costs due, any sum less than the whole of such amount so due, whereupon either the county commissioners or the person with whom such agreement is made may petition the court of common pleas for confirmation of such agreement. 1933, May 25, P.L. 1018, Sec. 1., 1935, July 17, P.L. 1122, Sec. 1.

Section 2. Hearing and Notice

Upon presentation of such petition, the court shall fix a day, not more than ten days thereafter, for a hearing thereon. At least five days' notice of such hearing shall be given to the taxing authorities of each municipal subdivision having tax claims against such real estate. 1933, May 25, P.L. 1018, Sec. 2.

Section 3. Approval of Compromise Settlement; Conveyance

If, after such hearing, the court is satisfied that the proposed compromise is proper and to the advantage of the county and the other taxing authorities interested, it shall enter a decree approving such compromise settlement, or such other settlement as the court may find to be proper, and directing a conveyance of such property by the county to the former owner, or his heirs, upon the payment of the agreed amount and of all costs of the proceeding. The proceeds of such compromise shall be distributed to the respective taxing authorities in proportion to their tax claims. The title conveyed shall be free and clear of all tax liens, but shall not discharge any liens which would not have been discharged on sale for the taxes. 1933, May 25, P.L. 1018, Sec. 3.