

**MUNICIPAL PROPERTY, TAX ON**  
**Act of May 21, 1937, P.L. 787, No. 213**  
AN ACT

Cl. 53

Authorizing, subject to approval of the court of common pleas, the compromise or reduction of tax and municipal claims on real property purchased by any county, city, borough, town, school district or poor district at any sale for the nonpayment of taxes or municipal claims; and the reconveyance or private sale of such property. (Title amended May 21, 1943, P.L.282, No.134)

Section 1. Be it enacted, &c., That whenever any real property has been heretofore or shall be hereafter purchased by any county, city, borough, incorporated town, school district, poor district, or institution district, to be called herein municipality, for nonpayment of taxes or municipal claims under any act of Assembly authorizing such sale, the municipality purchasing said property, or any municipality having an interest therein, may, subject to the approval of the court of common pleas, upon petition, agree with the former owner of such property or his heirs, devisees, or any one or more of them, or with anyone entitled to redeem such property, to accept in compromise or reduction of the amount of the taxes and municipal claims, penalties, interest, and costs due, any sum less than the whole of such amount so due, whereupon the municipality or municipalities having an interest therein, or the person with whom such agreement is made, may petition the common pleas court for confirmation of said agreement.

(1 amended May 16, 1945, P.L.603, No.255)

Section 2. After the period for redemption has passed, such municipality may sell at private sale any real property purchased at tax sale or sale for municipal claim, and may, in effecting such sale, accept any sum less than the amount of all the taxes, municipal claims, penalties, and interest due, subject to the approval of the court of common pleas, upon petition, as hereinafter provided.

(2 amended May 16, 1945, P.L.603, No.255)

Section 3. Upon presentation of any such petition, by any taxing authority having an interest therein, or by the other party concerned, the court shall fix a day, not more than thirty days thereafter for a hearing thereon. At least five days' notice of such hearing shall be given to all the taxing authorities having tax or municipal claims against such real estate, and notice shall also be given by publication in at least one newspaper of general circulation published in the county, setting forth a description of the property, the total amount of taxes, municipal claims, penalties and interest due, and costs, and also all moneys expended by the county in the demolition and removal of any building or structure on such property, or the repair thereof, in order to make the same safe pursuant to an order by the authorities of the political subdivision in which the property is located after such building or structure had been condemned as unsafe, and all moneys

expended by the county on order of the Pennsylvania State Police or an assistant to the Pennsylvania State Police in removing or remedying any condition on such property that is found to be a fire menace or hazard, and the amount which it is proposed to accept in compromise or redemption or for the sale of said property.

(3 amended May 17, 1945, P.L.627, No.267)

Section 4. If, after such hearing, the court is satisfied that the proposed compromise or private sale is proper and to the advantage of all the taxing authorities interested, it shall enter a decree approving such compromise, settlement, private sale or such other settlement as the court may find to be proper, and directing a conveyance of such property to the person or persons with whom the agreements has been made, upon the payment of the agreement amount or such amount as the court may approve, and all costs of the proceeding. The proceeds of such compromise or private sale shall be distributed, first to the costs of sale whereat the property was acquired, second all moneys expended by the county in the demolition, removal or repair of any building or structure on such property after the same had been condemned as unsafe by the political subdivision in which the same is located, third all moneys expended by the county on order of the Pennsylvania State Police or an assistant to the Pennsylvania State Police in removing or remedying any condition on such property that is found to be a fire menace or hazard, and fourth the balance to the respective taxing authorities in proportion to their tax and municipal claims. The title conveyed shall be free and clear of all tax and municipal liens, but shall not discharge any other liens not discharged by the tax sale or sale on municipal claim.

(4 amended May 17, 1945, P.L.627, No.267)