

ABATING TAX PENALTIES

Act of Oct. 25, 1938, Special Session 1, P.L. 88, No. 34

Cl. 53

Special Session No. 1 of 1938

No. 1938-34

AN ACT

Abating certain tax penalties, interest and costs on city and school taxes in cities of the first class and school districts of the first class.

The General Assembly of the Commonwealth of Pennsylvania hereby enacts as follows:

Section 1. All unpaid penalties and interest and all costs imposed, but not actually paid out, on paid or unpaid delinquent city or school taxes in cities of the first class and in school districts of the first class, for the tax year one thousand nine hundred and thirty-four and for all previous tax years and the unpaid penalties and all costs imposed, but not actually paid out, on such taxes for the tax year one thousand nine hundred and thirty-five on any parcel or parcels of real estate, shall be abated without the necessity of further action on the part of the council of such city or by the board of public education of such school district, as the case may be, if the following provisions are complied with:

(a) That all of the unpaid delinquent taxes are paid in four equal installments as follows: One-fourth on, or before, the thirty-first day of December, one thousand nine hundred and thirty-eight; one-fourth on, or before, the thirty-first day of December, one thousand nine hundred and thirty-nine; one-fourth on, or before, the thirtieth day of June, one thousand nine hundred and forty; and the final one-fourth on, or before, the thirty-first day of December, one thousand nine hundred and forty.

(b) The taxes for the year one thousand nine hundred and thirty-eight shall be paid on, or before, the thirty-first day of December, one thousand nine hundred and thirty-eight, and the current taxes for all subsequent years during such installment period shall be paid before they become delinquent.

(c) In case any taxpayer shall default in the payment of any installment of taxes or in the payment of current taxes as required by this act, the penalties, interest and costs on the installments of such delinquent taxes remaining unpaid shall not be abated, but shall remain due and payable as provided by existing law.

Section 2. Any taxpayer may on, or before, December thirty-first, one thousand nine hundred and thirty-eight, pay the entire amount of the unpaid delinquent taxes for the year one thousand nine hundred and thirty-five and all previous years, whereupon the unpaid penalties and interest and all costs imposed, but not actually paid out, on such paid or unpaid delinquent taxes for the year one thousand nine hundred and

thirty-four and previous years, and all unpaid penalties and all costs imposed, but not actually paid out, on paid or unpaid delinquent taxes for the year one thousand nine hundred and thirty-five, shall be abated, and all liens filed for such delinquent taxes, interest, penalties or costs, or any portion thereof, shall be satisfied of record.

Section 3. Any taxpayer may, at any time during the installment period, pay the balance due on said unpaid delinquent taxes provided for in this act: Provided, That at the time such payment is made the conditions of section one (a) have been complied with: And further provided, That the taxes for the then current year have been paid.

Section 4. The benefits of this act shall extend and accrue to any successful bidder or purchaser at a sheriff's or other judicial sale, grantee, transferee, mortgagee or other party in interest in the parcel or parcels of real estate against which the above-mentioned taxes have been assessed and levied.

Section 5. Any taxpayer shall have the right to pay delinquent taxes assessed and levied against any parcel of real estate and receive the benefits of this act without being required to pay the delinquent taxes assessed and levied against any other parcel or parcels of real estate.

Section 6. The abatement, herein provided for, shall be made whether or not liens for such taxes, interest, penalties or costs have been filed in the office of the prothonotary, or proceedings for the collection of such taxes, interest, penalties or costs shall have been instituted in any court of such county, and the taxpayer and the real estate shall not be liable for the payment of any costs incurred in filing such liens or in prosecuting such proceedings.

Section 7. Any taxpayer who, on the effective date of this act, is making payments on delinquent taxes under the provisions of the act of July twenty-second, one thousand nine hundred and thirty-six (Pamphlet Laws, sixty-seven), or the act of May twenty-sixth, one thousand nine hundred and thirty-seven (Pamphlet Laws, eight hundred ninety-three), may secure the benefits of this act by making payments on the balance due on such delinquent taxes at the times and in the fractional parts prescribed herein.