

AUTHORIZING COMPROMISE OF DELINQUENT REALTY TAXES
Act of Nov. 23, 1938, Special Session 1, P.L. 90, No. 35
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AN ACT

Authorizing the compromise of delinquent taxes on real property and the penalties, interest and costs due thereon before a tax sale of such real property, and providing the procedure in such case.

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

Section 1. Whenever taxes levied by any political subdivision upon real property have become delinquent and have been returned to the county commissioners, or have been entered as liens in the office of the prothonotary of any county in the Commonwealth, and such delinquent taxes and the penalties, interest and costs due thereon exceed, in the opinion of the tax levying authorities, the net amount which could be realized at a tax sale of such real property upon which the taxes have been levied, and, in the opinion of said authorities, is more than could be realized by enforced collection against the owner of such property, it shall be lawful for the tax levying authorities, or any of them, if the court of common pleas of the county, in which such real property is situated, shall first have consented thereto, to accept in compromise of such delinquent taxes, penalties, interest and costs any sum less than the whole amount due, and to enter satisfaction of all such taxes on the record.

Section 2. Upon the presentation of the petition of any tax levying authority to the court of common pleas of the county, setting forth a description of the real property on which such taxes are delinquent, the amount of delinquent taxes, penalties, interest and costs due, segregated by years, showing also the total amount due to each taxing district, the amount offered in compromise thereof, the division of the compromise settlement between the taxing districts interested, and such other information as may be deemed of information to the court, 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 each taxing authority having an interest in such delinquent taxes.

Section 3. If, after such hearing, the court is satisfied that the proposed compromise is proper and to the advantage of the taxing authorities interested, or any of them, and that it will enable the owner to keep such real property productive, it shall enter a decree approving such compromise settlement with such petitioning tax authority and any other tax authority desiring to join in such settlement, or such other settlement as the court may find proper and just. The proceeds of such

compromise shall be distributed to the respective taxing authorities in proportion to their claims.

Section 4. Nothing contained in this act shall be construed as authorizing a compromise of taxes of any taxing district which has issued bonds or other obligations against such delinquent tax, but in such cases the delinquent taxes of other taxing districts may nevertheless be compromised in accordance with this act.

Section 5. All acts and parts of acts inconsistent with this act are hereby repealed.