

TAXES, REAL ESTATE, COLLECTION OF BY SUIT
Act of May 9, 1949, P.L. 908, No. 249
AN ACT

C1. 53

Relating to collection of taxes on real property, limiting the time for commencing suit to enforce personal liability for such taxes.

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

Section 1. Every suit hereafter brought to enforce personal liability of an owner of real property for taxes assessed against such real property by any political subdivision shall be commenced within five years after the date such taxes become due and not thereafter: Provided, however, That actions brought under the provisions of subsection (c) of section 21 of the act of May 25, 1945 (P.L.1050), known as the "Local Tax Collection Law," may be commenced within one year of the discovery of the conveyance giving rise to the action without regard to the date of the conveyance.

(1 amended Nov. 22, 1967, P.L.537, No.262)

Section 2. All acts and parts of acts inconsistent with the provisions of this act are hereby repealed.

Section 3. The provisions of this act shall become effective on the first day of January, one thousand nine hundred fifty.