

AUTHORIZING MUNICIPALITIES TO FILE CERTAIN TAX LIENS

Act of Sep. 23, 1959, P.L. 955, No. 391

CL. 53

AN ACT

Authorizing counties, cities, boroughs, incorporated towns, townships, school districts, poor districts, county institution districts and municipality authorities to file tax and municipal claims not filed within the time specified by law; and to amend such claims when the property affected is not sufficiently described; and to file suggestions of nonpayment and averments of default, or to sue out writs of scire facias on certain tax or municipal claims; and to revive judgments where the lien of such claims or the judgments thereon have been lost; and providing for the reinstatement of the liens of such claims and judgments. (Title amended June 21, 1963, P.L.177, No.106)

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

Section 1. Whenever, heretofore or hereafter, any county, city, borough, incorporated town, township, school district, poor district, county institution district or municipality authority has failed to file in the office of the prothonotary of the county, any tax claim or municipal claim assessed against any property within the time limit required by law for such filing, whereby the lien of such tax or municipal claim is lost; or has filed any tax claim or municipal claim assessed against any property and in such claim has described the property against which the claim was assessed only by the name of the owner and the distance from a given point; or has filed in the office of the prothonotary of the proper county any tax or municipal claim and the county, city, borough, incorporated town, township, school district, poor district, county institution district or municipality authority has not, within the period of five years after the date on which any such claim was filed, sued out a writ of scire facias to reduce the same to judgment or has not done so in time, or, in the case of a tax or municipal claim, has not, within said period of five years, filed a suggestion of nonpayment and an averment of default; or whenever heretofore or hereafter any writ of scire facias has been issued to reduce any such claim to judgment and by reason of defense or any other court proceedings or by reason of failure to file a praecipe on time judgment has not been entered within the period of five years after the date on which such writ was issued; or whenever, heretofore or hereafter, any such tax or municipal claim has been reduced to judgment and the county, city, borough, incorporated town, township, school district, poor district, county institution district or municipality authority has not, within the period of five years after the date on which such judgment was entered or within five years after the date on which such judgment was last revived, filed a suggestion of nonpayment and an averment of default or

sued out a writ of scire facias to revive the same; then, in any such case heretofore or hereafter occurring, any such county, city, borough, incorporated town, township, school district, poor district, county institution district or municipality authority may, at any time after the effective date of this act, file such tax or municipal claim, or amend such claim so as to properly describe the property against which the claim is assessed, or issue its praecipe for a writ of scire facias on any such tax or municipal claim and proceed to judgment in the manner provided by law to obtain judgments upon tax or municipal claims, or, in case a writ of scire facias has been issued but the same has not been reduced to judgment within five years from the date of issuance, issue its praecipe for an alias writ of scire facias on any such tax or municipal claim and proceed to judgment in the manner provided by law to obtain judgments upon tax on municipal claims, or, in the case of a tax or municipal claim where no judgment has been entered, file a suggestion of nonpayment and an averment of default, or, in case judgment has been entered on a tax or municipal claim, either file a suggestion of nonpayment and an averment of default or issue its praecipe for a writ of scire facias on any such judgment and proceed to judgment in the manner provided by law to obtain judgments of revival; and such claim or judgment so entered or revived shall be a valid claim or judgment and be a lien upon the real estate upon which it was a lien at the time the claim was filed or the judgment was entered and said claim or judgment was entered, and said claim or judgment may be revived or further revived and collected as other claims or judgments upon tax or municipal claims are revived and collected: Provided, That the lien of any such claim or judgment shall not reattach against any real estate transferred to any purchaser before such claim is filed or during the time when the lien of any such tax or municipal claim or judgment was lost, nor shall the lien of any such claim or judgment impair or affect the priority of the lien of any mortgage or other lien which gained priority because of the failure of the county, city, borough, incorporated town, township, school district, poor district, county institution district or municipality authority to file such claim, or to properly describe the property against which the claim was assessed, or to sue out the writ of scire facias or file a suggestion of nonpayment and an averment of default within the five year period, or was entered of record during the time the lien of such tax or municipal claim or judgment was lost; nor shall any such lien so revived impair or affect the priority of the lien of any mortgage or other lien which was entered prior to the tax or municipal claim or which gained priority during the time such lien was not revived or was not effective.

(1 amended June 21, 1963, P.L.177, No.106)

Section 2. This act shall take effect immediately.