

REAL ESTATE TAX SALE LAW - AMEND ALTERNATIVE COLLECTION OF TAXES

Act of Mar. 22, 2002, P.L. 205, No. 16

Cl. 53

Session of 2002

No. 2002-16

SB 978

AN ACT

Amending the act of July 7, 1947 (P.L.1368, No.542), entitled, as amended, "An act amending, revising and consolidating the laws relating to delinquent county, city, except of the first and second class and second class A, borough, town, township, school district, except of the first class and school districts within cities of the second class A, and institution district taxes, providing when, how and upon what property, and to what extent liens shall be allowed for such taxes, the return and entering of claims therefor; the collection and adjudication of such claims, sales of real property, including seated and unseated lands, subject to the lien of such tax claims; the disposition of the proceeds thereof, including State taxes and municipal claims recovered and the redemption of property; providing for the discharge and divestiture by certain tax sales of all estates in property and of mortgages and liens on such property, and the proceedings therefor; creating a Tax Claim Bureau in each county, except counties of the first and second class, to act as agent for taxing districts; defining its powers and duties, including sales of property, the management of property taken in sequestration, and the management, sale and disposition of property heretofore sold to the county commissioners, taxing districts and trustees at tax sales; providing a method for the service of process and notices; imposing duties on taxing districts and their officers and on tax collectors, and certain expenses on counties and for their reimbursement by taxing districts; and repealing existing laws," providing for the alternative collection of taxes.

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

Section 1. Section 201 of the act of July 7, 1947 (P.L.1368, No.542), known as the Real Estate Tax Sale Law, amended July 3, 1986 (P.L.351, No.81), is amended to read:

Section 201. Creation of Bureaus.--[A] **Except as otherwise provided in section 201.1, a Tax Claim Bureau is hereby created in each county in the office of the county commissioners.**

Section 2. The act is amended by adding a section to read:

Section 201.1. Alternative Collection of Taxes.--(a) In lieu of creating a bureau, counties are authorized to provide, by ordinance, for the appointment and compensation of such agents, clerks, collectors and other assistants and employes, either under existing departments, in private sector entities or otherwise as may be deemed necessary, for the collection and distribution of taxes under this act. Any alternative collection method shall be subject to all of the notices, time frames, enumerated fees and protections for property owners contained in this act. Two or more counties may enter into a joint agreement under 53 Pa.C.S. Ch. 23 Subch. A (relating to

intergovernmental cooperation) to provide for the alternative collection of taxes under this section.

(b) The requirement of section 203 to furnish bonds, provisions of this act relating to accounting and distribution of moneys and other provisions relating to operation of a bureau shall apply to an alternative collection system established under this section.

Section 3. This act shall take effect in 60 days.

APPROVED--The 22nd day of March, A. D. 2002.

MARK S. SCHWEIKER