REAL ESTATE TAX SALE LAW - FURTHER PROVIDING FOR DEFINITIONS Act of Dec. 20, 2015, P.L. 487, No. 85 Cl. 53

Session of 2015 No. 2015-85

HB 907

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," in short title and definitions, further providing for definitions.

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

Section 1. Section 102 of the act of July 7, 1947 (P.L.1368, No.542), known as the Real Estate Tax Sale Law, is amended by adding a definition to read:

Section 102. Definitions.--As used in this act, the following words shall be construed as herein defined, unless the context clearly indicates otherwise:

"Posted" or "posting," the following:

- (1) In the case of property containing assessed improvements, affixing notices as required by this act:
- (i) To a portion of an improvement situated to be reasonably conspicuous to both the owner and the general public.
- (ii) To a stake secured on or adjacent to the property, within approximately twenty-five (25) feet of any entrance to the property in a manner situated to be reasonably conspicuous to both the owner and the general public, in cases in which subclause (i) does not apply.
- (iii) Adjacent to the property line, on a stake secured on or adjacent to the property in a manner reasonably conspicuous

to the owner and the general public in cases in which subclauses (i) and (ii) do not apply.

- (2) In the case of property containing no assessed improvements, affixing notices as required by this act:
- (i) To a stake secured on or adjacent to the property, within approximately twenty-five (25) feet of any entrance to the property in a manner situated to be reasonably conspicuous to both the owner and the general public.
- (ii) Adjacent to the property line, on a stake secured on or adjacent to the property in a manner reasonably conspicuous to the owner and the general public in cases in which subclause (i) does not apply.
- (3) In the event that a reasonably conspicuous location in accordance with clause (1) or (2) is not available, placing any alternative, similarly durable notification of proceedings under this act at a location on or near the property and reasonably conspicuous to the owner and the general public.

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Section 2. The addition of the definition of "posted" or "posting" in section 102 of the act shall not be construed to affect the posting of property prior to the effective date of this section.

Section 3. This act shall take effect in 180 days.

APPROVED--The 20th day of December, A.D. 2015.

TOM WOLF