

THE GENERAL ASSEMBLY OF PENNSYLVANIA

HOUSE BILL

No. 2212

Session of
1976

INTRODUCED BY MESSRS. LAUGHLIN, ECKENSBERGER, MILANOVICH, PRATT,
FEE, ZWIKL, ZELLER, BRADLEY, GOODMAN, BELLOMINI, KOLTER,
MISCEVICH, PETRARCA, DOMBROWSKI, COLE, GARZIA, McLANE,
WANSACZ, GEORGE, A. K. HUTCHINSON, MILLIRON, STAPLETON,
LINCOLN, YAHNER AND DeMEDIO, MARCH 10, 1976

AS REPORTED FROM COMMITTEE ON BUSINESS AND COMMERCE, HOUSE OF
REPRESENTATIVES, AS AMENDED, MAY 12, 1976

AN ACT

1 Amending the act of July 7, 1947 (P.L.1368, No.542), entitled
2 "An act amending, revising and consolidating the laws
3 relating to delinquent county, city, except of the first and
4 second class and second class A, borough, town, township,
5 school district, except of the first class and school
6 districts within cities of the second class A, and
7 institution district taxes, providing when, how and upon what
8 property, and to what extent liens shall be allowed for such
9 taxes, the return and entering of claims therefor; the
10 collection and adjudication of such claims, sales of real
11 property, including seated and unseated lands, subject to the
12 lien of such tax claims; the disposition of the proceeds
13 thereof, including State taxes and municipal claims recovered
14 and the redemption of property; providing for the discharge
15 and divestiture by certain tax sales of all estates in
16 property and of mortgages and liens on such property, and the
17 proceedings therefor; creating a Tax Claim Bureau in each
18 county, except a county of the first class, to act as agent
19 for taxing districts; defining its powers and duties,
20 including sales of property, the management of property taken
21 in sequestration, and the management, sale and disposition of
22 property heretofore sold to the county commissioners, taxing
23 districts and trustees at tax sales; providing a method for
24 the service of process and notices; imposing duties on taxing
25 districts and their officers and on tax collectors, and
26 certain expenses on counties and for their reimbursement by
27 taxing districts; and repealing existing laws," providing for
28 agreements for the payment of delinquent taxes on an
29 installment basis under certain conditions.

30 The General Assembly of the Commonwealth of Pennsylvania

1 hereby enacts as follows:

2 Section 1. Section 306, act of July 7, 1947 (P.L.1368,
3 No.542), known as the "Real Estate Tax Sale Law," is amended by
4 adding a subsection to read:

5 Section 306. Return of Property and Delinquent Taxes;
6 Interest; Settlements by Tax Collectors.--

7 * * *

8 (c.1) Local taxing authorities are hereby authorized to
9 enter into agreements with the owners of A single family <—
10 dwelling units UNIT IN WHICH THE OWNERS RESIDE on which there <—
11 are delinquent real estate taxes for the payment of such
12 delinquent taxes on an installment basis. Such agreements shall
13 provide for the payment of all outstanding delinquent taxes on
14 such property in equal annual installments over a term not to
15 exceed six years. Any such agreement shall be contingent upon
16 the taxpayer's timely and full payment of the current and
17 succeeding years' taxes. Every taxpayer who is delinquent in his
18 real estate taxes on a single family dwelling unit shall have
19 the right to enter into an agreement as authorized by this
20 subsection unless such taxpayer has previously defaulted on a
21 similar agreement. Nothing in this subsection shall be construed
22 to abate or forgive any interest or penalty assessed against a
23 delinquent taxpayer. Such charges shall be included in the sum
24 to be repaid over the term of the agreement. Any taxes being
25 paid on an installment basis under any agreement entered into by
26 a local taxing authority and delinquent taxpayer pursuant to
27 this subsection shall be returned by the local tax collector as
28 delinquent to the tax claims bureau. The local taxing authority
29 which entered into the agreement shall notify the tax claims
30 bureau of the agreement and thereafter the bureau shall not <—

1 enter a claim on the docket for such taxes until such time as
2 the taxpayer shall have defaulted under such agreement.
3 COMPLETED THE AGREEMENT.

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4 * * *

5 Section 2. This act shall take effect immediately.