

THE GENERAL ASSEMBLY OF PENNSYLVANIA

**HOUSE BILL**  
**No. 2612** Session of  
1976

INTRODUCED BY A. K. HUTCHINSON AND LAUDADIO, AUGUST 31, 1976

REFERRED TO COMMITTEE ON LOCAL GOVERNMENT, SEPTEMBER 7, 1976

AN ACT

1 Providing for the nullification of certain unpaid municipal tax  
2 liens; providing for Commonwealth reimbursement and making an  
3 appropriation.

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

6 Section 1. (a) Notwithstanding any other provisions of law  
7 to the contrary, any unpaid municipal tax lien which was levied  
8 against real property which satisfies each of the requirements  
9 of subsection (b) shall be declared null and void and  
10 immediately removed from the records of any tax claim bureau.

11 (b) The requirements are:

12 (1) The municipal tax lien originated between January 1,  
13 1929 and December 31, 1945.

14 (2) The unpaid municipal tax lien was converted to a valid  
15 tax claim by a tax claim bureau pursuant to the act of July 7,  
16 1947 (P.L.1368, No.542), known as the "Real Estate Tax Sale  
17 Law."

18 (3) The present owners of record were not the owners of  
19 record when the municipal tax lien was initially filed.

1       (4) The present owners of record are legally liable for the  
2 payment of the municipal tax claim.

3       Upon presentation of satisfactory proof by December 31, 1976  
4 to the director of each tax claim bureau by the present owners  
5 of record of the facts and requirements set forth above, the  
6 director shall declare each such municipal tax lien or tax claim  
7 to be null and void and further direct that each such lien or  
8 claim be removed from the record.

9       Section 2. (a) Sixty days after December 31, 1976, each tax  
10 claim bureau shall file with the Department of Community Affairs  
11 a complete list showing the number of tax liens or claims  
12 declared null and void pursuant to this act, the total tax due  
13 on each lien and the total interests and penalties due on each  
14 lien.

15       (b) Upon receipt of the information required in subsection  
16 (a), the Department of Community Affairs shall reimburse each  
17 tax claim bureau the full amount of the taxes due on each  
18 nullified claim or lien and 25% of the total amount of interest  
19 and penalties due on each nullified claim or lien.

20       Section 3. The sum of \$1,000,000 or as much as may be  
21 necessary, is specifically appropriated to the Department of  
22 Community Affairs for the fiscal year July 1, 1976 to June 30,  
23 1977 to be reimbursed to each tax claim bureau pursuant to the  
24 provisions of this act.

25       Section 4. This act shall take effect immediately.