

## THE GENERAL ASSEMBLY OF PENNSYLVANIA

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HOUSE BILLNo. 767 Session of  
1977

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Report of the Committee of Conference

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To the Members of the House of Representatives and Senate:

We, the undersigned, Committee of Conference on the part of the House of Representatives and Senate for the purpose of considering House Bill No. 767, entitled:

"An act amending the act of July 7, 1947 (P.L.1368, No.542), entitled '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; \* \* \*' further extending the deadline for counties of the second class; and providing an exemption for counties of the fourth class."

respectfully submit the following bill as our report:

CHARLES LAUGHLIN

ROBERT P. RAVENSTAHL

MATTHEW J. RYAN

(Committee on the part of the House of Representatives.)

EUGENE F. SCANLON

JAMES A. ROMANELLI

(Committee on the part of the Senate.)

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," further  
28 extending the deadline for counties of the second class; and  
29 providing an exemption for certain counties of the fourth  
30 class.

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

33 Section 1. The definition of "Taxing District" of section  
34 102, act of July 7, 1947 (P.L.1368, No.542), known as the "Real  
35 Estate Tax Sale Law," amended October 21, 1975 (P.L.429,  
36 No.121), is amended to read:

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

40 \* \* \*

41 "Taxing District," any county except a county of the first  
42 class, city except a city of the first or second class or second  
43 class A, borough, incorporated town, township, school district,

1 except a school district of the first class, or a school  
2 district within a city of the second class A, or institution  
3 district: Provided, however, That this act shall not be  
4 construed to require any city of the third class, or any school  
5 district within a city of the third class, to collect its  
6 delinquent taxes on property under and in accordance with the  
7 provisions of this act, if the city or the school district shall  
8 notify the Tax Claim Bureau, in writing, on or before the first  
9 day of May, 1948 that, pursuant to a resolution of the city  
10 council, the city or the board of directors of the school  
11 district has resolved that returns of property will not be made  
12 under the provisions of this act but that its delinquent taxes  
13 will be collected by the filing of liens in the office of the  
14 prothonotary, or by sale of such property at a city treasurer's  
15 sale under existing laws. Any such city and any such school  
16 district in any county having adopted the system provided by  
17 this act may, in any year notify the Tax Claim Bureau on or  
18 before the first day of May of the year that pursuant to a  
19 resolution of the city council, or of the board of directors,  
20 the city or school district, as the case may be, has resolved to  
21 collect its delinquent taxes on property under and in accordance  
22 with the provisions of this act, and thereafter the city's or  
23 school district's delinquent taxes shall be collected only under  
24 and in accordance with the provisions of this act: Provided  
25 further, That this act shall not apply in any county of the  
26 second class unless the county commissioners have adopted the  
27 system provided by this act for the collection of its delinquent  
28 taxes and such county in any year, by resolution adopted by the  
29 county commissioners during the month of January, elects to  
30 collect its delinquent taxes on property and those of other

1 taxing districts under the return system under and in accordance  
2 with the provisions of this act: Provided, however, That this  
3 exemption shall only be available for a [three] six year period  
4 immediately following [the effective date of this amendatory  
5 act] January 1, 1976: Provided, further, That any county of the  
6 fourth class which has not previously held a tax sale pursuant  
7 to this act may, by resolution adopted by its commissioners, be  
8 exempt from collecting its delinquent taxes pursuant to the  
9 provisions of this act: Provided, however, That this exemption  
10 shall only be available for a three year period immediately  
11 following January 1, 1976 and the county commissioners shall by  
12 resolution, provide for the collection of delinquent taxes  
13 during this interim.

14 Section 2. This act shall take effect immediately.