

THE GENERAL ASSEMBLY OF PENNSYLVANIA

HOUSE BILL

No. 943

Session of
1985

INTRODUCED BY FRYER, STUBAN, SWEET, A. C. FOSTER, JR. AND
SIRIANNI, APRIL 15, 1985

AS AMENDED ON THIRD CONSIDERATION, HOUSE OF REPRESENTATIVES,
FEBRUARY 19, 1986

AN ACT

1 Amending the act of July 7, 1947 (P.L.1368, No.542), entitled,
2 as amended, "An act amending, revising and consolidating the
3 laws relating to delinquent county, city, except of the first
4 and 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 counties of the first and second class, to act
19 as agent for taxing districts; defining its powers and
20 duties, including sales of property, the management of
21 property taken in sequestration, and the management, sale and
22 disposition of property heretofore sold to the county
23 commissioners, taxing districts and trustees at tax sales;
24 providing a method for the service of process and notices;
25 imposing duties on taxing districts and their officers and on
26 tax collectors, and certain expenses on counties and for
27 their reimbursement by taxing districts; and repealing
28 existing laws," adding and amending definitions; further
29 providing for the creation of bureaus in counties, for
30 appointment and compensation of personnel, for the bonding of
31 certain personnel and for accounting and distribution;
32 increasing certain costs and fees; further providing for tax

1 liens, filings, adjudications and collection; providing for
2 discharge of tax claims; IMPOSING ADDITIONAL NOTIFICATION
3 REQUIREMENTS; further providing for sale and purchase of
4 property; and making editorial changes.

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

7 Section 1. Section 102 of the act of July 7, 1947 (P.L.1368,
8 No.542), known as the Real Estate Tax Sale Law, amended May 20,
9 1949 (P.L.1602, No.484), January 18, 1952 (1951 P.L.2098,
10 No.595), September 23, 1961 (P.L.1609, No.680), July 10, 1980
11 (P.L.417, No.98) and September 26, 1981 (P.L.274, No.92), is
12 amended to read:

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

16 "Absolute," the perfection of a claim for taxes under section
17 311, after which the validity of the claim may not be
18 challenged.

19 "Actual sale," payment of the full amount of money agreed to
20 be paid as the sale price by the successful bidder or purchaser
21 at upset sale under sections 605 through 609.

22 "Bureau," the Tax Claim Bureau created by this act in the
23 several counties.

24 "Claim," a claim entered in a claim docket by the bureau to
25 recover the taxes returned by the various taxing districts
26 against a certain property.

27 "County," a county of the second A, third, fourth, fifth,
28 sixth, seventh or eighth class, including counties of these
29 classes which have adopted or may adopt home rule charters under
30 the act of April 13, 1972 (P.L.184, No.62), known as the "Home
31 Rule Charter and Optional Plans Law."

1 "County Commissioner," includes the equivalent official in
2 home rule counties.

3 "Director," the director of the Tax Claim Bureau [of the
4 several counties].

5 "Discharge of tax claim period," the period of time between
6 entry of claim and actual sale of property.

7 "Owner," the person in whose name the property is last
8 registered, if registered according to law, or, if not
9 registered according to law, the person whose name last appears
10 as an owner of record on any deed or instrument of conveyance
11 recorded in the county office designated for recording and in
12 all other cases means any person in open, peaceable and
13 notorious possession of the property, as apparent owner or
14 owners thereof, or the reputed owner or owners thereof, in the
15 neighborhood of such property; as to property having been turned
16 over to the bureau under Article VII by any county, "owner"
17 shall mean the county.

18 "Owner Occupant," the owner of [all] a property which has
19 improvements constructed thereon and for which the annual tax
20 bill is mailed to [the] an owner residing at the same address as
21 that of the property.

22 "Property," real property which shall include a mobilehome or
23 house trailer permanently attached to land or connected with
24 water, gas, electricity or sewage facilities, subject to a tax
25 lien or against which a claim is being or has been filed as a
26 lien. "Property," includes both seated and unseated lands.

27 "Taxes," [any county except counties of the first and second
28 class, city except of the first or second class or second class
29 A, borough, incorporated town, township, school district, except
30 of the first class or school district within a city of the

1 second class A, or institution district taxes, and interest and
2 penalties due thereon, except where interest and penalties have
3 been abated by provisions of law, if the owner pays his
4 delinquent taxes on the instalment plan, in which case interest
5 and penalties shall be included as may be provided by the act
6 abating the penalties and interest if there has been a default
7 by the owner in the payment of any instalment of taxes] all
8 taxes, with added interest and penalties, levied by a taxing
9 district upon real property, including improvements. Whenever
10 interest and penalties have been abated by a statute which
11 provides for payment of delinquent taxes on an instalment basis,
12 interest and penalties shall be included in the event of a
13 default as prescribed by the abatement statute.

14 "Taxing District," any county [except counties of the first
15 and second class], city [except a city of the first or second
16 class or second class A], borough, incorporated town, township,
17 school district[, except a school district of the first class,
18 or a school district within a city of the second class A,] or
19 institution district[: Provided, however, That this act shall
20 not be construed to require any city of the third class, or any
21 school district within a city of the third class, to collect its
22 delinquent taxes on property under and in accordance with the
23 provisions of this act, if the city or the school district shall
24 notify the Tax Claim Bureau, in writing, on or before the first
25 day of May, 1948 that, pursuant to a resolution of the city
26 council, the city or the board of directors of the school
27 district has resolved that returns of property will not be made
28 under the provisions of this act but that its delinquent taxes
29 will be collected by the filing of liens in the office of the
30 prothonotary, or by sale of such property at a city treasurer's

1 sale under existing laws. Any such city and any such school
2 district in any county having adopted the system provided by
3 this act may, in any year notify the Tax Claim Bureau on or
4 before the first day of May of the year that pursuant to a
5 resolution of the city council, or of the board of directors,
6 the city or school district, as the case may be, has resolved to
7 collect its delinquent taxes on property under and in accordance
8 with the provisions of this act, and thereafter the city's or
9 school district's delinquent taxes shall be collected only under
10 and in accordance with the provisions of this act: Provided,
11 further, That any county of the fourth class which has not
12 previously held a tax sale pursuant to this act may, by
13 resolution adopted by its commissioners, be exempt from
14 collecting its delinquent taxes pursuant to the provisions of
15 this act: Provided, however, That this exemption shall only be
16 available for a three year period immediately following January
17 1, 1976 and the county commissioners shall by resolution,
18 provide for the collection of delinquent taxes during this
19 interim.] except counties of the first and second class and
20 cities, boroughs, incorporated towns, townships, school
21 districts or institution districts therein and cities of the
22 second class A and school districts therein.

23 Section 2. Sections 201, 202 and 203 of the act, amended
24 September 26, 1981 (P.L.274, No.92), are amended to read:

25 Section 201. Creation of Bureaus.--A Tax Claim Bureau is
26 hereby created in each [of the counties hereinafter enumerated
27 as follows:

28 (a) In counties of the second A, third, fourth, fifth,
29 sixth, seventh and eighth classes] county in the office of the
30 county commissioners.

1 Section 202. Appointment and Compensation of Personnel.--

2 (a) In [counties of the second A, third, fourth, fifth,
3 sixth, seventh and eighth classes] each county, the county
4 commissioners shall have direct supervision and control of the
5 bureau, and shall have power to appoint a director and such
6 employes and assistants as may be necessary to properly
7 administer the affairs of the bureau, but the number and
8 compensation of such employes, including the compensation of the
9 director, shall be fixed by the salary board of the county in
10 those counties where there is a salary board, and in all other
11 counties by the county commissioners. Such compensation shall be
12 paid by the county from county funds.

13 County employes or the county treasurer may be assigned by
14 the county commissioners to act as the director or to other
15 duties in the bureau.

16 (b) The county solicitor shall be the legal advisor and
17 counsel to the bureau. The solicitor may appoint such assistant
18 solicitors at such salaries as shall be allowed by the salary
19 board.

20 Section 203. Bonds.--The county commissioners of each county
21 [of the second A, third, fourth, fifth, sixth, seventh and
22 eighth classes] shall have power to require the director of the
23 bureau [of the county] and such employes and assistants of the
24 bureau, as may by them be designated, to give bonds to the
25 Commonwealth for the use of the taxing districts, whose
26 delinquent real estate tax claims are administered through such
27 bureau, and for the use of any other person having a claim by
28 reason of any act of such director, employes or assistants in
29 such penal sum as the county commissioners shall fix,
30 conditioned for the faithful performance of the duties of their

1 office or public position and a strict accounting and [payment
2 over] distribution of all moneys collected or received by them
3 under the provisions of this act. The cost of such bonds shall
4 be paid by the county.

5 Section 3. Section 204 of the act, amended January 18, 1952
6 (1951 P.L.2098, No.595), is amended to read:

7 Section 204. County Bureau to Collect Taxes.--

8 (a) Each county bureau shall receive and collect such taxes
9 and give proper receipt therefor when payment is offered, and to
10 make distribution of the moneys received [therefor] as provided
11 by this act.

12 (b) (1) All taxes for which returns have been made to the
13 bureau shall be payable only to the bureau and shall not be
14 payable to or be accepted by any taxing district or tax
15 collector.

16 (2) In the event that any such taxes are received or
17 accepted by any taxing district contrary to the provisions of
18 this section, the taxing district shall be liable to the bureau
19 for, and the bureau shall deduct from any distribution to which
20 the taxing district is entitled under section 205, all charges,
21 fees, costs, commission and interest to which the bureau would
22 otherwise have been entitled under the act if payment had been
23 made directly to the bureau.

24 Section 4. Section 205 of the act, amended June 22, 1980
25 (P.L.247, No.70), is amended to read:

26 Section 205. System of Accounting and [Payment Over]
27 Distribution.--

28 (a) In each county bureau a system of accounting and
29 [payment over] distribution of all moneys collected or received
30 under the provisions of this act shall be established in the

1 bureau as may be determined by the county commissioners, the
2 county controller, if any, and county treasurer.

3 [All taxes and municipal claims recovered in full by the
4 bureau under the provisions of this act, whether by payment by
5 the owner before sale, payment by a purchaser who has bid the
6 upset price at a sale, by redemption or through sequestration
7 shall be paid over to the taxing districts entitled thereto. In
8 all other cases, including net moneys received through
9 sequestration or from the management or through public or
10 private sale of property, the moneys received shall be paid
11 over, first, to the respective taxing districts in proportion to
12 the taxes due them; second, the municipal claims against such
13 property due any taxing district; third, mortgages and other
14 liens in order of their priority; and fourth, except in cases of
15 property purchased by a taxing district prior to the effective
16 date of this act and turned over to the bureau for sale, the
17 balance remaining shall be paid to the owner of the property
18 sold. Such payments shall in all cases be less the percentage to
19 which the county is entitled in accordance with this act:

20 Provided, however, That where by the sale or redemption of
21 property, tax liens of the Commonwealth are recovered, payment
22 shall first be made of the tax liens of the Commonwealth to the
23 State Treasurer through the Department of Revenue, and in the
24 case of the public or private sale of property by the bureau
25 after the continuance of a former sale, because of insufficient
26 bid, the purchase price received shall first be applied to the
27 satisfaction of the tax liens of the Commonwealth and shall be
28 paid over in like manner.

29 Moneys recovered on account of costs, fees and expenses
30 advanced by the county or any other taxing district shall be

1 repaid to the taxing district making the advance. Whenever no
2 claim for payment of any balance due the owner of the property
3 is presented by or on behalf of the owner within a period of
4 three years of the date of the sale, the balance of the proceeds
5 shall be distributed to the respective taxing districts pro rata
6 based on the millage imposed by the respective taxing districts
7 as of the year such property was sold. Interest earned by the
8 proceeds of the sale during the three-year holding period shall
9 revert to the county.

10 The bureau shall keep an accurate account of all moneys
11 received by it under the provisions of this act and a separate
12 account for each property.

13 All payments, out of moneys recovered, shall be made by the
14 bureau at stated intervals, but not less frequently than once
15 every three (3) months.]

16 (b) The bureau shall keep an accurate account of all money
17 recovered and received by it under this act and maintain a
18 separate account for each property.

19 (c) Money received on account of costs, fees and expenses
20 advanced by any taxing district shall be repaid to the taxing
21 district making the advance. Other money collected under this
22 act shall be subject, first, to a commission of five per centum
23 (5%) of all money collected to be retained by the bureau to
24 offset costs of the administration of this act. Interest earned
25 on money held by the bureau prior to distribution shall also be
26 retained by the bureau for administrative costs.

27 (d) It shall then be the duty of the bureau to distribute
28 the entire remaining balance of money collected against each
29 account at least once every three (3) months in the following
30 manner and according to the following priority:

1 (1) First, to the Commonwealth, by payment to the State
2 Treasurer through the Department of Revenue, for satisfaction of
3 tax liens of the Commonwealth only if the total amount of such
4 liens or such portion thereof have been included in the purchase
5 price and paid by the purchaser or the property is sold at
6 judicial sale pursuant to this act.

7 (2) Second, to the respective taxing districts in proportion
8 to the taxes due them.

9 (3) Third, to taxing districts or municipal authorities for
10 satisfaction of municipal claims.

11 (4) Fourth, to mortgagees and other lien holders, in order
12 of their priority, for satisfaction of mortgages and liens as
13 they may appear of record, whether or not discharged by the
14 sale.

15 (5) Fifth, to the owner of the property.

16 (e) Prior to the actual distribution required by this
17 section, the bureau shall petition the court of common pleas for
18 a confirmation of distribution. The petition shall set forth a
19 proposed schedule of distribution for each account and shall
20 request the court to issue a rule to show cause on each
21 distributee why the court should not confirm the distribution as
22 proposed. The rule to show cause, and a copy of the petition,
23 shall be served upon each distributee by first class mail, with
24 proof of mailing to the last residence or place of business of
25 the distributee known to the bureau. If the rule to show cause
26 is not returned by any distributee on or before the time set for
27 its return, the court shall forthwith confirm the distribution
28 absolutely. If any distributee makes a return of the rule within
29 the time set by the court, the court shall forthwith hear any
30 objections and exceptions to the proposed distribution and

1 thereafter adjust the schedule of distribution as it deems just
2 and equitable according to law and confirm the distribution
3 absolutely as adjusted. An absolute confirmation of distribution
4 by the court shall be final and nonappealable with respect to
5 all distributees listed in the petition.

6 (f) Whenever no claim for payment of any balance due the
7 owner of the property is presented by or on behalf of the owner
8 within a period of three (3) years of the date of the sale, the
9 balance of the proceeds shall be distributed to the respective
10 taxing districts pro rata based on the millage imposed by the
11 respective taxing districts as of the year such property was
12 sold. Interest earned by the proceeds of the sale during this
13 three-year period shall be retained by the county.

14 Section 5. Section 207 of the act, amended September 27,
15 1973 (P.L.264, No.74), is amended to read:

16 Section 207. Reimbursement of County; Charges.--(a) In
17 order to reimburse the county for the actual costs and expenses
18 of operating the bureau created by this act, the county shall
19 receive and retain out of all moneys collected or received under
20 the provisions of this act, five per centum (5%) thereof, which
21 percentage shall be deducted by the bureau before paying over
22 moneys to the respective taxing districts entitled thereto[,
23 and]. This percentage and interest earned under section 205
24 shall be paid into the county treasury for the use of the
25 county. The reimbursement herein provided for shall be in
26 addition to the costs, fees and expenses advanced by the county,
27 which, upon recovery, are payable to the county as provided by
28 the preceding section of this act.

29 (b) In addition to the five per centum (5%) authorized by
30 subsection (a), and the reimbursement as therein provided,

1 maximum charges for the following or similar type services are
2 authorized:

3 (1) Entry of Claim, includes [\$5.00] \$10.00

4 (i) audit lien sheets

5 (ii) enter on property card

6 (iii) enter in docket

7 (iv) enter in index

8 (v) type notice of return

9 (vi) mail notice of return

10 (2) Satisfaction of Claim, includes \$5.00

11 (i) prepare receipt

12 (ii) satisfy docket

13 (iii) satisfy index

14 (iv) post property card

15 (v) enter on daily distribution sheet

16 (3) Preparation of Sale, includes [\$5.00] \$15.00

17 (i) prepare cost sheet

18 (ii) type notice of sale

19 (iii) mail notice of sale

20 (iv) prepare advertising copy

21 (4) [Title Search] Review of Records,

22 includes [\$7.00] \$10.00

23 (i) check assessment records

24 (ii) check Recorder of Deeds

25 (iii) check Register of Wills

26 (5) Preparation of Deed [\$15.00] \$25.00

27 (6) [Redemption by Lien Creditor] Discharge of Tax Claim,

28 Section 501 [(b)] \$5.00

29 (6.1) Removal from Sale, Section 603.....\$5.00

30 (7) [Quarterly Payment] Agreement to Stay Sale,

1 Section 603..... [\$5.00] \$15.00

2 (8) Postage.....Actual cost

3 It is the intent of this act to authorize the bureau to charge
4 the costs of its operation against the properties for which a
5 delinquent return is made on an equitable and pro-rata basis in
6 so far as is possible. The charge made for each service shall
7 bear a reasonable relationship to the service rendered.

8 Section 6. Section 208 of the act, amended May 6, 1955
9 (P.L.40, No.15), is amended to read:

10 Section 208. Agent of Taxing Districts; Lien Certificates.--
11 The bureau and the director thereof shall, in the administration
12 of this act, be the agent of the taxing districts whose tax
13 claims are returned to the bureau for collection and prosecution
14 under the provisions of this act, and in the management and
15 disposition of property in accordance with the provisions of
16 this act.

17 The bureau shall, upon request of any person, furnish [to
18 him] a lien certificate showing the taxes due on any property as
19 shown by its records. A fee of [two dollars (\$2)] not more than
20 five dollars (\$5) shall be charged for any such certificate [for
21 the use of] and shall be payable to the county.

22 Section 7. Section 301 of the act, amended September 27,
23 1973 (P.L.264, No.74), is amended to read:

24 Section 301. Taxes, a First Lien.--All taxes which may
25 hereafter be lawfully levied on property in this Commonwealth by
26 any taxing district, and all taxes heretofore lawfully levied by
27 any taxing district on any property, the lien of which has not
28 been lost under existing laws (whether or not a claim has been
29 filed, or return thereof has been made to the county
30 commissioners) shall be and are hereby declared to be a first

1 lien on said property. Such liens shall have priority to and be
2 fully paid and satisfied out of the proceeds of any [public]
3 sale of said property held under the provisions of this act
4 before any mortgage, ground rent, obligation, judgment claim,
5 lien or estate with which the said property may have or shall
6 become charged, or for which it may become liable, save and
7 except only the costs of the sale and of the proceedings upon
8 which it is made, and such tax liens [in favor] of the
9 Commonwealth of Pennsylvania[, which shall have] given priority
10 [to such tax liens] of payment by section 205 of this act.

11 Section 8. Section 302 of the act is amended to read:

12 Section 302. [Who Entitled to] Lien [for Taxes]
13 Entitlement.--The lien for taxes shall exist in favor of[,] the
14 taxing district to which the tax is payable and the claim
15 therefor shall be filed against[,] the property taxed [on behalf
16 of the taxing district to which the tax is payable].

17 Section 9. Section 303 of the act, amended September 15,
18 1961 (P.L.1334, No.589), is amended to read:

19 Section 303. Property Subject to [and] or Exempt from
20 Claim.--All property, by whomsoever owned and for whatsoever
21 purpose used, and all property the owner of which is unknown and
22 has been unknown for a period of not less than [ten] five years,
23 shall be subject to claims for taxes, except such property [as]
24 which is exempt by law from taxation[, or as] or which is not
25 made subject to taxation by law.

26 Section 10. Section 304 of the act, amended September 27,
27 1973 (P.L.264, No.74), is amended to read:

28 Section 304. Tax Liens and Municipal Claims Divested by
29 Sale.--The lien of all taxes and municipal claims now or
30 hereafter imposed, levied or assessed against any property and

1 included in the upset price shall be divested by any [public]
2 upset sale of such property under the provisions of this act, if
3 the amount of the purchase money shall be at least equal to the
4 amount of [prior] tax liens of the Commonwealth having priority
5 under section 205, the amount of all taxes [and municipal
6 claims] due on such property, the amount of all municipal claims
7 certified to the bureau under section 605 and costs of sale.

8 [It is hereby made the duty of the bureau and of any other
9 officer having claims or judgments for taxes and municipal
10 claims for collection against any property, advertised to be
11 sold at public sale under the provisions of this act, to give
12 notice to the officer or person selling any such property of the
13 amount of tax liens of the Commonwealth, and of the amount of
14 all taxes and municipal claims against the same, and the bureau
15 selling such property shall, through the county treasurer, pay
16 out the proceeds arising from such sale in the order of their
17 priority, first, the costs of sale and the proceedings upon
18 which it is made; second, the tax liens of the Commonwealth;
19 third, taxes and costs due thereon; fourth, municipal claims and
20 costs due thereon; fifth lien holders in the order of their
21 priority; and sixth, any balance remaining to the real owner at
22 the time of sale.]

23 Section 11. Section 306 of the act, amended September 27,
24 1973 (P.L.264, No.74) and April 6, 1981 (P.L.7, No.3), is
25 amended to read:

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

28 (a) It shall be the duty of each receiver or collector of
29 any county, city, borough, town, township, school district or
30 institution district taxes[,] to make a return to the [county]

1 bureau on or before the [first Monday of May] last day of April
2 of each year, but no earlier than the first day of January of
3 that year. The return shall be typewritten on a form provided by
4 or acceptable to the county and shall include a list of all
5 properties against which taxes were levied, the whole or any
6 part of which were due and payable in the calendar year
7 immediately preceding and which remain unpaid, giving the
8 description of each such property[,] as it appears in the tax
9 duplicate, and the name and address of the owner as it appears
10 in the tax duplicate, together with the amount of such unpaid
11 taxes, penalties and interest due to but not including the first
12 [Monday of May of the year of] day of the month following the
13 return. Such return shall be accompanied by a signed affidavit
14 that the return is correct and complete. Interest shall be
15 charged on taxes so returned from and after but not before the
16 first [Monday of May of the year of] day of the month following
17 the return. Interest shall be charged at the rate of [six per
18 centum (6%)] nine per centum (9%) per annum.

19 (b) [The first return made by a tax collector under the
20 provisions of this act shall also include all taxes for any year
21 or years preceding the year provided for by this section, if the
22 lien of such taxes has continued under existing law, but a claim
23 for such taxes has not been reduced to judgment; and for such
24 purpose, the lien of such taxes shall be further continued for
25 the purpose of making return of such taxes, and the making of
26 the claim therefor absolute under the provisions of this act.

27 (c)] No taxes shall be returned by any tax collector where
28 the owner is paying his delinquent taxes under the provisions of
29 any act of Assembly abating penalties, interest and costs,
30 unless there has been a default in payment by the owner, in

1 which case or at any time when a yearly return is being made
2 after any such default, return shall be made of the balance due
3 as fixed by the act of Assembly abating penalties, interest and
4 costs, or either. The lien of all such taxes shall be continued
5 for the purpose of making a return thereof and collecting the
6 same under the provisions of this act.

7 [(d) The taxing district shall have power to require its tax
8 collector to adjust his duplicate from time to time, as may be
9 required by the taxing district, and to finally settle and
10 adjust the tax duplicate in his possession within such time as
11 will enable him to make the return, herein provided for, within
12 the time required. All laws providing for the adjustment and
13 settlement of duplicates prior to the time fixed by the taxing
14 districts, as herein provided, are hereby repealed insofar as
15 they apply to the time fixed for the settlement of duplicates.]

16 (c) The county commissioners, by resolution, may establish
17 and fix a return date, other than the return date prescribed in
18 subsection (a), on or before which tax collectors must make the
19 return to the bureau required by this section. No return shall
20 be made or return date established before the first day of
21 January following the year when taxes first become due and
22 payable as specified on the tax notice and no return date shall
23 be established which is later than the last day of April
24 immediately following the year in which the taxes became due.
25 The single return date established and fixed by said resolution
26 shall be uniform within the county for all taxes returnable
27 under the provisions of this act. Whenever the resolution
28 establishes and fixes a return date, interest shall be charged
29 on taxes so returned from and after the first day of the month
30 immediately following the month in which the return is required.

1 Interest shall be charged at the rate of nine per centum (9%)
2 per annum.

3 Section 12. Section 307 of the act, amended May 20, 1949
4 (P.L.1602, No.484) and July 13, 1953 (P.L.439, No.98), is
5 amended to read:

6 Section 307. Filing Claims[; Testing Validity of Old Claims;
7 Joinder of Claims of Taxing Districts].--(a) Claims for taxes
8 against property so returned must be entered by the bureau in
9 the office thereof in suitable dockets.

10 (b) [Claims for taxes due on property returned to the county
11 commissioners and certified to the county treasurer for tax sale
12 purposes under existing law must, if no sale on such claims has
13 been held, be transferred to the bureau from the office of the
14 county treasurer on or before the first Monday of May, one
15 thousand nine hundred forty-eight. And where a taxing district
16 shall hereafter become subject to the provisions of this act,
17 such transfer shall be made on or before the first day of June
18 of the year the taxing district becomes so subject. In cases
19 where an owner is paying taxes under the provisions of any act
20 of Assembly abating penalties, interest and costs, or either,
21 the claims must likewise be transferred, as herein provided, but
22 no costs involved in such transfer shall be chargeable to the
23 owner so long as he is not in default in his payments. Such
24 costs shall be payable by the county except where there is a
25 default.

26 (c) Before the bureau makes any transfer of tax claims from
27 the office of the county treasurer and enters the same in the
28 proper dockets, the director shall examine such returns and
29 determine, in writing, those claims, if any, the liens of which,
30 in his opinion, have been lost, or the returns of which are

1 invalid on their face, and which cannot be corrected. The
2 director shall file his findings in the office of the bureau,
3 and copies thereof shall be furnished to any taxing district
4 having an interest in any claims determined by the director to
5 have been lost or invalid. The director shall, within ten (10)
6 days after such filing, give notice once a week for two (2)
7 consecutive weeks in two (2) newspapers of general circulation,
8 if so many are published in the county, and in the legal
9 journal, if any, designated by the court for the publication of
10 legal notices, (1) of the date of his filing of such findings,
11 (2) where a copy of the findings may be secured, and (3) that
12 any taxing district, having objection to the findings, may file
13 exceptions with the bureau within fifteen (15) days from the
14 date of the filing of the findings. If, after hearing thereon,
15 the exceptions are disallowed by the bureau, the taxing district
16 may, within fifteen (15) days thereafter, appeal by petition to
17 the court of common pleas, specifically setting forth the
18 findings to which objection is made, the reasons therefor and
19 the refusal of the bureau to sustain their exceptions. Upon the
20 filing of the petition in open court, the court shall order the
21 petition and the findings of the director and any other
22 petitions filed, docketed to the same number, and shall fix a
23 day for hearing the petitions, of which such notice shall be
24 given to all parties interested, as the court may direct. After
25 hearing, the court shall enter its order either affirming,
26 modifying or reversing the findings of the director as to it
27 shall appear just and proper. The claims, held, lost or invalid
28 by the findings of the director, where there has been no appeal;
29 or after affirmation or modification of such findings by the
30 court; or in the opinion of the court reversing the findings of

1 the director, shall not thereafter be further proceeded with.

2 The decisions of the court shall be final.

3 (d)] Not later than the thirtieth day of June, each year,
4 [or for the first year in which any county operates under the
5 provisions of this act, not later than the thirtieth day of
6 September,] the bureau shall make up from the tax returns
7 received from the taxing districts, as aforesaid, a claim for
8 each property returned, which shall contain the unpaid taxes
9 against such property, which are due all taxing districts as
10 found in the various returns. Such claims shall be entered by
11 the bureau in a suitable claim docket and may be in the form of
12 written or typewritten lists. A claim shall cover the unpaid
13 taxes due all taxing districts, but the amount due each taxing
14 district shall nevertheless be shown separately. A number of
15 years' taxes of different kinds may be included in one claim.
16 Any claims shall be amendable by leave of the bureau upon notice
17 to the defendant as the bureau may require.

18 Section 13. Section 308 of the act, amended July 10, 1980
19 (P.L.417, No.36) and ~~July 28, 1983 (P.L.134, No.36) (expired~~ <—
20 ~~January 1, 1985)~~ REENACTED NOVEMBER 6, 1985 (P.L.305, NO.76), is <—
21 amended to read:

22 Section 308. Notice of Filing of Returns and Entry of
23 Claim.--(a) Not later than the thirty-first day of July of each
24 year, [or for the first year a county operates under this act,
25 not later than the thirty-first day of October, or whenever,
26 heretofore, any claims have been returned to and a claim entered
27 with the tax claim bureau and the same has not been pursued to
28 sale as provided for by the act of Assembly, then within six (6)
29 months after the effective date of this act,] the bureau shall
30 give only one notice of the return of said taxes and the entry

1 of such claim [to] in one envelope for each delinquent taxable
2 property, by United States registered mail or United States
3 certified mail, return receipt requested, postage prepaid,
4 addressed to the [owner personally] owners at [his last known
5 post office] the same address listed on the form returned by the
6 tax collector for taxes that are delinquent. In the case of
7 property owned by joint tenants, tenants in common, or husband
8 and wife as tenants by the entirety, the bureau may give the
9 notice required by this section by forwarding only one notice
10 addressed to such joint tenants, tenants in common or husband
11 and wife at the same post office address. If the owner of the
12 property is unknown and has been unknown for a period of not
13 less than [ten] five years, such notice shall be given only by
14 posting on the property affected. If no post office address of
15 the owner is known or if a notice mailed to an owner at such
16 last known post office address is not delivered [to him] by the
17 postal authorities, then notice as herein provided shall
18 [immediately] be posted on the property affected. If the
19 property owner has entered into an agreement with the bureau for
20 the payment of the delinquent taxes, the posting is not
21 necessary. Each mailed and posted notice shall, (1) show all the
22 information shown on the claim entered, (2) state that if
23 payment of the amount due the several taxing districts for said
24 taxes is not made to the bureau on or before the thirty-first
25 day of December next following, [in cases where the notice was
26 mailed prior to August first, or that if payment is not made on
27 or before March thirty-first of the following year, in cases
28 where the notice was mailed on or after August first, or] and no
29 exceptions thereto are filed, the said claim shall become
30 absolute, (3) state that on July first of the year in which such

1 notice is given [or if the notice was mailed after July thirty-
2 first, that on the first day of the month (naming it) in which
3 the notice was mailed the] a one (1) year period [of redemption]
4 for discharge of tax claim shall commence or has commenced to
5 run, and that if [redemption] full payment of taxes is not made
6 during that period as provided by this act, the property shall
7 be [sold pursuant to the provisions of] advertised for and
8 exposed to sale under this act, and (4) state that there shall
9 be no [further] redemption after [such] the actual sale AND <—
10 [(4)] (5) STATE THAT THE OWNER OF ANY OWNER-OCCUPIED REAL ESTATE
11 CAN APPLY FOR AN EXTENSION OF THE [REDEMPTION] PERIOD FOR
12 DISCHARGE OF TAX CLAIM FOR UP TO TWELVE (12) ADDITIONAL MONTHS
13 UNDER AND SUBJECT TO THE PROVISIONS OF SECTIONS 502 AND 503 OF
14 THIS ACT.

15 (b) [In the case of claim for taxes, filed in the office of
16 the prothonotary, which have not been heretofore reduced to
17 judgment, where the lien of such claim has not been lost, the
18 respective taxing districts shall return to the bureau on or
19 before the first Monday of May, one thousand nine hundred forty-
20 eight, or on or before the first Monday of June of any year in
21 which any city of the third class or any county shall elect to
22 collect its delinquent taxes in accordance with this act, a
23 complete list of such claims and the properties against which
24 the same are filed, and the bureau shall give such owners the
25 same notice as above provided or shall post such notice on the
26 property.

27 (c)] Notice given in the manner provided by this section
28 shall constitute proper service on the owner. A statement in the
29 claim entered that due notice of the same was given shall be
30 conclusive evidence that notice was given as required by law.

1 The notice given in the manner provided by this section shall
2 contain the following provision which shall be conspicuously
3 placed upon said notice and set in at least 10-point type in a
4 box as follows:

5 WARNING

6 "IF YOU FAIL TO PAY THIS TAX CLAIM OR FAIL TO TAKE LEGAL
7 ACTION TO CHALLENGE THIS TAX CLAIM, YOUR PROPERTY WILL BE
8 SOLD WITHOUT YOUR CONSENT AS PAYMENT FOR THESE TAXES. YOUR
9 PROPERTY MAY BE SOLD FOR A SMALL FRACTION OF ITS FAIR MARKET
10 VALUE. If YOU PAY THIS TAX CLAIM BEFORE JULY 1, 19 , YOUR
11 PROPERTY WILL NOT BE SOLD. IF YOU PAY THIS CLAIM AFTER JULY
12 1, 19 , BUT BEFORE ACTUAL SALE, YOUR PROPERTY WILL NOT BE
13 SOLD BUT WILL BE LISTED ON ADVERTISEMENTS FOR SUCH SALE. IF
14 YOU HAVE ANY QUESTIONS, PLEASE CALL YOUR ATTORNEY, THE TAX
15 CLAIM BUREAU AT THE FOLLOWING TELEPHONE NUMBER _____,
16 OR THE [LEGAL AID] COUNTY LAWYER REFERRAL SERVICE [AT THE
17 FOLLOWING TELEPHONE NUMBER _____]."

18 [(d)] (c) The costs of such mailed and posted notices shall
19 be [taxed as] part of the costs of the proceedings and shall be
20 paid by the owner the same as other costs.

21 Section 14. Section 309 of the act, amended September 15,
22 1961 (P.L.1334, No.589), is amended to read:

23 Section 309. Contents of Claims Entered.--All claims for
24 taxes returned, made up as a claim and entered in the claim
25 docket in the bureau shall set forth:

26 (a) The names of the taxing districts for which filed,

27 (b) Except when the owner of the property is unknown and has
28 been unknown for a period of not less than [ten] five years, the
29 name of the owner of the property against which it is filed,

30 (c) A description of the property against which the claim is

1 filed sufficient to identify the same. A description of the
2 property shall be deemed sufficient if it contains (1) a
3 reference to a record of a deed or other instrument of
4 conveyance which describes the property, or (2) a reference to
5 the number or number and block of the property in a plan,
6 recorded in the office of the recorder of deeds of the county,
7 and the record of such plan, or (3) a reference to the number on
8 any lot and block plan officially adopted by a taxing district,
9 or (4) a statement of the street and number of the property as
10 officially designated by public authorities of a taxing district
11 as of the time the property was assessed, or (5) where the
12 property is not identified by reference to the record of a deed,
13 or other instrument of conveyance, and may not be identified by
14 street and number, or by recorded plan, or by a lot and block
15 plan, a statement of the approximate acreage of the property and
16 the name of at least one (1) owner of adjoining property, if
17 such statement is accompanied by information showing the
18 character of and use to which the property is devoted, as for
19 instance "dwelling and lot," "vacant lot," "vacant land" or
20 "hotel, restaurant, apartment house, office building, bank
21 building, manufacturing plant, industrial plant and the lands
22 belonging thereto," or "farm and the buildings thereon," or
23 "plant nursery and buildings thereon," or "forest or woodland,"
24 or "wasteland," or "coal, oil or other mineral severed from the
25 surface," etc., or intelligible abbreviations thereof. A
26 variation in the description of the property given in the claim
27 filed from that shown on the assessment for tax purposes shall
28 not constitute an irregularity and shall not invalidate the
29 claim. The aforesaid description shall not be deemed exclusive.

30 (d) The year or years, period or periods, for which the

1 respective taxes were levied, and the amount of taxes due for
2 each year, or period, and the penalties and interest due thereon
3 at the time of filing.

4 (e) That due notice of the returns of such taxes, the entry
5 of the claim and that the same would become absolute, if no
6 exceptions were filed, was given to the owner or posted on the
7 property in the manner required by law.

8 Section 15. Section 311 of the act, amended July 13, 1953
9 (P.L.439, No.98), is amended to read:

10 Section 311. Claims Become Absolute.--On the first day of
11 January next following the notice hereinbefore prescribed, [in
12 cases where the notice was mailed prior to August first, or on
13 the first day of April, in cases where the notice was mailed on
14 or after August first,] if the amount of the tax claim referred
15 to in the notice has not been paid, or no exceptions thereto
16 filed, the claim shall become absolute. Every such claim shall
17 bear interest as hereinbefore provided to the date of payment,
18 or date of sale held under the provisions of this act, except in
19 the case of claims where the owner is paying his taxes under the
20 provisions of any law abating penalties, interests and costs, or
21 either, in which case the claim shall bear no interest and
22 costs, unless there is a default in payment, in which case
23 interest shall run on the amount due on the claim at the time of
24 default, and penalties, interest and costs abated shall be added
25 as provided by the act of Assembly abating the same.

26 Section 16. Section 312 of the act is amended to read:

27 Section 312. Lien Lost if Not Returned [or Transferred] to
28 Bureau.--Any such claim for taxes, if such taxes were returned
29 to the bureau [or transferred from the office of the county
30 treasurer to the bureau] within the time required by this act,

1 shall remain a lien upon said property until fully paid and
2 satisfied, or until said property shall be sold as provided in
3 this act. If a tax is not returned [or transferred] to the
4 bureau within the time required by this act, its lien on the
5 property shall be wholly lost. But where a tax has not been
6 returned [or transferred] as required by this act, a taxing
7 district may nevertheless proceed, by action in assumpsit, to
8 recover the amount of any taxes due and owing by an owner at any
9 time within six (6) years after the taxes first became due.

10 Section 17. Section 314 of the act, amended May 20, 1949
11 (P.L.1602, No.484) and July 13, 1953 (P.L.439, No.98), is
12 amended to read:

13 Section 314. Proceeding to Attack Validity of Claim.--

14 (a) Any claim for taxes may, prior to the time it becomes
15 absolute, be set aside or reduced in amount by the bureau [in]
16 with which it is filed if the claim is found invalid in whole,
17 or in part, by reason of the fact that the taxes for which the
18 claim was entered were paid in whole, or in part, to a proper
19 officer or agent of the taxing district, or is found invalid, in
20 whole or in part, for any other reason not involving a question
21 which could have been raised by an appeal provided for by law.

22 Any such claim prior to the time it becomes absolute may be
23 set aside or reduced in amount by the court of common pleas on
24 appeal, as hereinafter provided, for any reason which
25 constitutes a just, sufficient and valid defense to the claim in
26 whole, or in part, except want of notice of the return and entry
27 of the claim by the bureau, or for any dispute in the amount of
28 the claim which involves the amount of the assessed valuation of
29 the property or the validity of the tax levied.

30 (b) Any defendant in any such claim, at any time before the

1 day fixed for the claim to become absolute under section 311,
2 may file with the bureau exceptions to the claim as entered, or
3 to any part of the claim. The bureau, after giving due notice to
4 the taxing districts interested, shall hold a hearing thereon
5 and either disallow the exceptions or allow the exceptions in
6 whole, or in part, and strike off or reduce the claim in
7 accordance with the evidence produced and the powers of the
8 bureau as hereinbefore prescribed.

9 If the defendant is aggrieved by the decision of the bureau
10 he may, within fifteen (15) days after notice thereof, appeal by
11 petition to the court of common pleas of the county setting
12 forth the defense he has to the claim, or any part thereof, and
13 the refusal of the bureau to allow his exceptions and strike off
14 or reduce the amount of the claim. Thereupon the court shall
15 grant a rule on the taxing district or districts to show cause
16 why the claim should not be set aside or reduced in amount as
17 prayed for in the petition. The petitioners shall give notice of
18 such proceeding to the bureau.

19 (c) The issues raised by the petition and the answer thereto
20 by the taxing district or districts shall be tried by the court
21 or a jury.

22 (d) The petition and the answer or answers thereto, if an
23 issue of fact is raised, shall be endorsed with a statement
24 signed by the party or his attorney in the following form:

25 "Jury trial demanded," or

26 "Jury trial waived."

27 The endorsement of "jury trial waived" on both petition and
28 answer or answers shall be deemed a waiver of a trial by jury of
29 every issue in the proceeding.

30 (e) No taxpayer shall have the right to proceed by petition

1 to the court of common pleas to open a claim absolute under the
2 provisions of this act, except on the ground of payment of the
3 tax involved or failure to receive notice. The remedy provided
4 by this section to contest a tax claim entered shall be deemed
5 exclusive except as herein otherwise provided.

6 (f) After verdict by the court or the jury, the court shall,
7 by its final order, either affirm or set the claim aside, or
8 reduce the amount of the claim and fix the proper amount thereof
9 in accordance with the verdict, and shall assess the costs of
10 the proceedings as it shall determine. [Any party aggrieved by
11 the final order entered in the proceeding may appeal to the
12 Superior or Supreme Court as in other cases.] Upon final order
13 of the court, or upon final disposition thereof[,], upon appeal
14 [to the Supreme or Superior Court], if the entire claim has not
15 been set aside, such return shall become absolute.

16 Section 18. Section 404 of the act, amended January 18, 1952
17 (1951 P.L.2098, No.595), is amended to read:

18 Section 404. Powers of Sequestrator.--A sequestrator shall
19 have power to retain possession of the property, as
20 sequestrator, until all taxes owing to the several taxing
21 districts shall have been collected or paid. He shall have power
22 (a) to lease the property for a period not exceeding one (1)
23 year, with the usual privilege of renewal or termination thereof
24 upon three (3) months' notice, (b) to make such repairs to the
25 property as may be reasonably necessary to restore and maintain
26 it in a tenantable condition, and to carry insurance on such
27 property, (c) to advertise the property for rent, (d) to collect
28 the costs of repairs, advertising and commissions of rental
29 agents from rentals collected or from a redeeming owner, (e) to
30 sell and dispose of growing crops, and (f) to appoint a licensed

1 real estate broker or agent, as agent to collect the rentals of
2 the property, and pay such agents the customary commissions for
3 rent collections. The bureau shall not, in any case, without
4 prior approval of the county commissioners, [or in case of
5 cities of the first class, the city council,] incur any expense
6 for the maintenance, repair or alteration of any property in
7 excess of eighty per centum (80%) of the amount of rental to be
8 received from such property within a period of one (1) year
9 under a lease entered into at or before the time such expense is
10 incurred. All commissions, costs and necessary expenses shall be
11 deducted from the rents collected before paying the net balance
12 toward taxes.

13 Section 19. Section 405 of the act is amended to read:

14 Section 405. Return of Possession.--Any owner of the
15 property may redeem it from the sequestrator and be again
16 entitled to possession thereof upon payment of the amount of
17 taxes then owing upon the property after the payment of
18 commissions, costs and expenses of the sequestration
19 proceedings. Upon payment of all taxes and costs or the
20 satisfaction of the taxes and costs by collection of rentals,
21 the sequestrator shall transfer possession of the property to
22 the owner, subject to any existing lease given by the
23 sequestrator, which lease shall be assigned to the owner. The
24 sequestrator shall in such cases enter satisfaction on the
25 record of the tax claim.

26 In any case where it appears to the sequestrator that
27 property taken into possession does not yield any revenue or not
28 sufficient revenue to continue in possession thereof, he may,
29 with the consent of the court, return possession of the property
30 to the owner subject to any existing lease given by the

1 sequestrator, and thereafter such property [may] shall be sold
2 at the next sale held at least ninety (90) days after such
3 return of possession in the manner provided by this act.

4 Section 20. The heading of Article V of the act is amended
5 to read:

6 ARTICLE V.

7 [REDEMPTION OF PROPERTY]

8 DISCHARGE OF TAX CLAIM BEFORE SALE.

9 Section 21. Section 501 of the act, amended July 10, 1975
10 (P.L.41, No.22), is amended to read:

11 Section 501. [Redemption of Property From Effects] Discharge
12 of Tax Claims.--

13 (a) Any owner, his heirs or legal representatives, or any
14 lien creditor, his heirs, assigns or legal representative, or
15 other person interested, if such other person has a duly
16 executed power of attorney from the owner, his heirs or assigns
17 or legal representative or any of them empowering such person to
18 make payment may[, within one (1) year after the first day of
19 July of the year in which the claim was filed and notice given,
20 if the notice was mailed prior to August first, or within one
21 year from the first day of the month in which the notice was
22 mailed, if mailed on or after August first, redeem such] cause
23 the discharge of tax claims and liens entered against the
24 property for the benefit of the owner by payment to the bureau
25 of the amount of the aforesaid claim and interest thereon, the
26 amount of any other tax claim or tax judgment due on such
27 property and interest thereon, and the amount of all accrued
28 taxes which have been returned and remain unpaid, the record
29 costs, including pro rata costs of the notice or notices given
30 in connection with the returns or claims. If, prior to July 1 of

1 the year following the notice of claim, payment is made in an
2 amount equal to the sum of:

3 (1) outstanding taxes entered on notice of claim and
4 interest due on those taxes;

5 (2) the amount of all accrued taxes which have been returned
6 and remain unpaid; and

7 (3) the record costs;

8 then the subject property shall be removed from exposure to sale
9 and shall not be listed in any advertisement relating to sale of
10 property for delinquent taxes. If payment is made after July 1
11 of the year following the notice of claim, but before the actual
12 sale of the property, the property shall not be sold, but the
13 property and name of owner may appear in an advertisement
14 relating to the sale of property for delinquent taxes.

15 [The] Upon receipt of payment or upon certification to the
16 bureau that payment of all taxes and other charges otherwise
17 payable to the bureau under this act has been made to a taxing
18 district, the bureau shall [receive and receipt for said
19 payments, and shall make distribution thereof to the taxing
20 districts entitled thereto. The bureau shall forthwith
21 acknowledge the receipt of the redemption moneys by entering]
22 issue written acknowledgement of receipt and a certificate of
23 discharge and shall enter satisfaction on the record [of the
24 claim in the office of the bureau which shall be signed by the
25 director]. All payments received shall be distributed to the
26 taxing district entitled thereto not less than once every three
27 (3) months.

28 (b) When any property is [so redeemed] discharged from tax
29 claim by payment by a lien creditor, or his heirs, assigns or
30 legal representatives, or by any person interested for the

1 benefit of the owner, the [bureau shall issue to the person
2 redeeming such property a certificate, stating the fact of such
3 redemption, a brief description of the property redeemed, and
4 the amount of the redemption money paid, which] certificate
5 shall be issued to the person making the payment and shall state
6 the fact of the discharge, a brief description of the property
7 discharged and the amount of the discharge payment. This
8 certificate may be entered in the office of the prothonotary [of
9 the county] as a judgment against the owner of the property for
10 the amount stated therein. The lien of any such judgment shall
11 have priority over all other liens against such property in the
12 same manner and to the same extent as the taxes involved in the
13 [redemption] discharge.

14 (c) There shall be no redemption of any property after the
15 actual sale thereof.

16 SECTION 22. SECTIONS 502 AND 503 OF THE ACT, REENACTED AND <—
17 AMENDED NOVEMBER 6, 1985 (P.L.305, NO.76), ARE AMENDED TO READ:

18 SECTION 502. OPTION OF COUNTY TO EXTEND [REDEMPTION] PERIOD
19 FOR DISCHARGE OF TAX CLAIM.--A COUNTY MAY AT THE OPTION OF ITS
20 COMMISSIONERS ENACT LEGISLATION EXTENDING THE [REAL ESTATE TAX
21 REDEMPTION] PERIOD FOR DISCHARGE OF TAX CLAIM FOR REAL ESTATE
22 TAXES FOR TAXPAYERS FOR UP TO TWELVE (12) ADDITIONAL MONTHS.

23 SECTION 503. EXTENSION OF [REDEMPTION] PERIOD FOR DISCHARGE
24 OF TAX CLAIM.--(A) IF THE COUNTY COMMISSIONERS OF THE COUNTY
25 ENACT LEGISLATION PURSUANT TO SECTION 502, THEN THE COUNTY
26 COMMISSIONERS, ACTING THROUGH THE COUNTY TAX CLAIM BUREAU
27 DETERMINE THAT A TAX CLAIM OR TAX CLAIMS CONSTITUTE SEVERE
28 HARDSHIP TO THE TAXPAYER AND THAT EXTENUATING CIRCUMSTANCES
29 BEYOND THE TAXPAYER'S CONTROL HAVE CAUSED THE TAX CLAIM OR
30 CLAIMS TO BE FILED OR REMAIN UNPAID AND THERE IS A REASONABLE

1 PROBABILITY THAT THE TAXPAYER WILL BE ABLE TO MEET THE
2 INDEBTEDNESS IF GRANTED AN EXTENSION OF THE [REDEMPTION] PERIOD
3 FOR DISCHARGE OF TAX CLAIM FOR UP TO TWELVE (12) ADDITIONAL
4 MONTHS, THEY SHALL HAVE THE AUTHORITY IN THE EVENT OF AN
5 APPLICATION FOR EXTENSION SUBMITTED BY THE TAXPAYER TO:

6 (1) EXTEND THE [REDEMPTION] PERIOD FOR DISCHARGE OF TAX
7 CLAIM FOR OWNER-OCCUPIED REAL ESTATE FOR UP TO TWELVE (12)
8 ADDITIONAL MONTHS: PROVIDED, THAT THE TAXPAYER ENTERS INTO AN
9 EQUITABLE APPORTIONED PAYMENT SCHEDULE CONSISTENT THEREWITH.

10 (2) ABATE, SUSPEND, CONTINUE OR STAY THE TAX SALE
11 PROCEEDINGS PENDING WITH RESPECT TO SUCH OWNER-OCCUPIED
12 RESIDENTIAL REAL ESTATE.

13 (B) THE PAYMENT SCHEDULE AUTHORIZED UNDER SUBSECTION (A)
14 SHALL PERMIT THE TAXPAYER TO MAKE PAYMENT OF THE AMOUNT DUE IN
15 AT LEAST FOUR (4) SEPARATE PAYMENTS, SPACED AT LEAST THIRTY (30)
16 DAYS APART, AND SHALL REQUIRE THE INITIAL PAYMENT TO BE NOT MORE
17 THAN TWENTY-FIVE PER CENTUM (25%) OF THE TOTAL INDEBTEDNESS
18 CALCULATED TO BE DUE UNDER SUCH SCHEDULE. HOWEVER, THE
19 PROVISIONS OF THIS SUBSECTION AND OF SECTION 603
20 NOTWITHSTANDING, THE COUNTY COMMISSIONERS MAY, IN THEIR
21 DISCRETION, IN SPECIAL HARDSHIP CASES, ESTABLISH PAYMENT
22 SCHEDULES SPECIFICALLY SUITED TO THE CAPABILITIES OF THE
23 PARTICULAR AFFECTED TAXPAYER.

24 (C) THE APPLICATION FOR EXTENSION AUTHORIZED IN CLAUSE (1)
25 OF SUBSECTION (A) SHALL BE MADE IN SUCH FORM AS SHALL BE
26 PROVIDED BY THE BUREAU. WITHIN THIRTY (30) DAYS OF RECEIPT OF
27 SUCH AN APPLICATION, THE DIRECTOR OF THE BUREAU SHALL EITHER
28 ALLOW OR DISALLOW SUCH AN EXTENSION. IF SUCH AN EXTENSION IS
29 ALLOWED, THE BUREAU SHALL SET THE LENGTH OF SUCH EXTENSION. ANY
30 TAXPAYER AGGRIEVED BY THE DECISION OF THE BUREAU MAY, WITHIN

1 FIFTEEN (15) DAYS AFTER NOTICE THEREOF, APPEAL TO THE COUNTY
2 COURT OF COMMON PLEAS FOR DE NOVO REVIEW OF THE APPLICATION.

3 (D) FOR THE PURPOSE OF THIS SECTION THE PHRASE "EXTENUATING
4 CIRCUMSTANCES" MEANS:

5 (1) SERIOUS PHYSICAL ILLNESS OR INJURY OR A COMBINATION OF
6 SUCH ILLNESS OR INJURY WITH A STATE OF PROLONGED UNEMPLOYMENT
7 IF: (I) THE TAXPAYER IS A PERMANENT RESIDENT OF THE
8 COMMONWEALTH, (II) THE ILLNESS OR INJURY, OR COMBINATION
9 THEREOF, OCCURRED OR PERSISTED DURING ANY OF THE TAX YEARS FOR
10 WHICH THE DELINQUENT TAXES WERE ASSESSED OR DURING THE YEAR
11 IMMEDIATELY PRECEDING ANY SUCH DELINQUENCY, AND (III) THE
12 ILLNESS OR INJURY, OR COMBINATION THEREOF, HAS BEEN A
13 SUBSTANTIAL CAUSE OF THE TAXPAYER'S FAILURE TO PAY ANY SUCH
14 DELINQUENT TAX OR TAXES TO THE DATE OF APPLICATION FOR RELIEF
15 UNDER THIS SECTION.

16 (2) UNEMPLOYMENT IF: (I) THE TAXPAYER IS A PERMANENT
17 RESIDENT OF THE COMMONWEALTH, (II) THE UNEMPLOYMENT OCCURRED OR
18 PERSISTED DURING ANY OF THE TAX YEARS FOR WHICH THE DELINQUENT
19 TAXES WERE ASSESSED OR DURING THE YEAR IMMEDIATELY PRECEDING ANY
20 SUCH DELINQUENCY, AND (III) THE UNEMPLOYMENT HAS BEEN A
21 SUBSTANTIAL CAUSE OF THE TAXPAYER'S FAILURE TO PAY ANY SUCH
22 DELINQUENT TAX OR TAXES TO THE DATE OF APPLICATION FOR RELIEF
23 UNDER THIS SECTION.

24 (E) FOR THE PURPOSE OF THIS SECTION AN EXTENSION OF THE
25 [REDEMPTION] PERIOD FOR DISCHARGE OF TAX CLAIM SHALL ONLY APPLY
26 TO ONE (1) OWNER-OCCUPIED PROPERTY PER TAXPAYER.

27 Section ~~22~~ 23. The act is amended by adding before section <—
28 601 a subarticle heading to read:

29 (a) Upset Sale.

30 Section ~~23~~ 24. Section 601 of the act, amended May 20, 1949 <—

1 (P.L.1602, No.484) and July 10, 1980 (P.L.417, No.98), is
2 amended to read:

3 Section 601. Date of Sale.--(a) [Commencing on] The bureau
4 shall schedule the date of the sale no earlier than the second
5 Monday of September [of each year or for the first year any
6 county is operating under the provisions of this act, at the
7 bureau's discretion, commencing on the second Monday of October,
8 and for the first sale conducted under this act by a bureau,
9 where claims have been validated in accordance with the
10 provisions of this act, at the bureau's discretion, commencing
11 on the second Monday of October, following the expiration of the
12 redemption period, or on any day to which a] and before October
13 1, and the sale may be adjourned, [or] readjourned[, such
14 adjournment not to be for a longer period than sixty (60) days,
15 or any day to which a sale may be] or continued[, the]. No
16 additional notice of sale is required when the sale is
17 adjourned, readjourned or continued if the sale is held by the
18 end of the calendar year. The bureau may, for convenience and
19 because of the number of properties involved, schedule sales of
20 property in various taxing districts or wards on different
21 dates. Except as otherwise provided in this article, all sales
22 shall be held by the bureau by the end of the calendar year.

23 (1) The bureau shall sell [such] the property [(except where
24 the property is essential to the business of quasi-public
25 corporations), or where held by the bureau under article seven
26 as agent for the various taxing districts, the premises remain
27 occupied by one or more persons in the family of the previous
28 owner who are, or within the sixty (60) days immediately
29 preceding were, receiving assistance from a public agency,
30 against which a tax claim has become absolute, and the period of

1 redemption has expired (without the property having been
2 redeemed), or against which a tax judgment has heretofore been
3 entered under any other law, which judgment has not been
4 satisfied and on which a sale has not been stayed by agreement,
5 in the manner hereinafter provided, and where the property
6 subject to the claim or judgment is not or no longer remains in
7 possession of the sequestrator. Owner occupied property shall
8 not be sold until at least ten (10) days after the owner
9 occupant as defined in section 102 is personally notified of the
10 sale by the sheriff or his designee; but, if personal notice
11 cannot be served within twenty-five (25) days, the bureau may
12 petition the court of common pleas to waive the requirement of
13 personal notice for good cause shown.] if all of the following
14 are met:

15 (i) A tax claim has become absolute.

16 (ii) The property has not been discharged from the tax claim
17 nor removed from sale under section 603; or a tax judgment has
18 been entered against the property prior to January 1, 1948, and
19 is unsatisfied, and a sale of the property has not been stayed
20 by agreement under this article.

21 (iii) The property is not in the possession of the
22 sequestrator.

23 (2) Property that is essential to the business of a quasi-
24 public corporation shall not be sold.

25 (3) No owner-occupied property may be sold unless the bureau
26 has given the owner occupant written notice of such sale at
27 least ten (10) days prior to the date of actual sale by personal
28 service by the sheriff or his deputy or person deputized by the
29 sheriff for this purpose unless the county commissioners, by
30 resolution, appoint a person or persons to make all personal

1 services required by this clause. The sheriff or his deputy
2 shall make a return of service to the bureau, or the persons
3 appointed by the county commissioners in lieu of the sheriff or
4 his deputy shall file with the bureau written proof of service,
5 setting forth the name of the person served, the date and time
6 and place of service, and attach a copy of the notice which was
7 served. If such personal notice cannot be served within twenty-
8 five (25) days of the request by the bureau to make such
9 personal service, the bureau may petition the court of common
10 pleas to waive the requirement of personal notice for good cause
11 shown. Personal service of notice on one of the owners shall be
12 deemed personal service on all owners. [The bureau may for
13 convenience and because of the number of properties involved,
14 schedule sales of property in various taxing districts or wards
15 thereof on different dates, but all sales, except as herein
16 otherwise provided, shall be held by the bureau by the end of
17 the said calendar year. Taxing districts shall notify the bureau
18 of tax judgments which have, prior to the effective date of this
19 act, been entered under any other law in order that properties
20 be subject to the lien of such judgments may be included in the
21 sale.]

22 (b) No property shall be exposed to sale where the
23 delinquent taxes involved in a claim are being paid by the owner
24 under any law abating penalties, interests and costs, or either,
25 unless there has been a default by the owner in payment, in
26 which case the sale of the property shall be proceeded with, as
27 herein provided, at the time fixed for the next scheduled sale,
28 occurring at least ninety (90) days after such default.

29 (c) The taxing authorities of the county and of any
30 political subdivision in the county may jointly petition the

1 court of common pleas of the county to stay the sale of property
2 in any political subdivision held under the provisions of this
3 section. The petition shall set forth the reasons for such stay.
4 If, in the opinion of the court, after hearing, there are
5 sufficient reasons for such stay, the court shall have
6 jurisdiction and power to enter an order staying such sale for
7 any period not exceeding one year from the time fixed for such
8 sale under subsection (a) of this section. In case of any such
9 stay of sale, the properties in such political subdivision shall
10 be sold in accordance with the provisions of this section on the
11 date of the next annual sale.

12 Section ~~24~~ 25. Section 602 of the act, amended July 10, 1980 <—
13 (P.L.417, No.98), is amended to read:

14 Section 602. Notice of Sale.--(a) At least thirty (30) days
15 prior to any scheduled sale the bureau shall give notice
16 thereof, not less than once in two (2) newspapers of general
17 circulation in the county, if so many are published therein, and
18 once in the legal journal, if any, designated by the court for
19 the publication of legal notices. Such notice shall set forth
20 (1) the purposes of such sale, (2) the time of such sale, (3)
21 the place of such sale, (4) the terms of the sale including the
22 approximate upset price, (5) the descriptions of the properties
23 to be sold as stated in the claims entered[, each description
24 commencing with

25 "....."

26 Name of Owner

27 "....."

28 description]

29 and the name of the owner.

30 (b) Where the owner is unknown and has been unknown for a

1 period of not less than [ten] five years, the name of the owner
2 need not be included in such description.

3 (c) The description may be given intelligible abbreviations.

4 (d) Such published notice shall be addressed to the "owners
5 of properties described in this notice and to all persons having
6 [tax] liens, [tax] judgments or municipal or other claims
7 against such properties."

8 (e) In addition to such publications, similar notice of the
9 sale shall also be given by the bureau as follows:

10 (1) At least thirty (30) days before the date of the sale,
11 by United States certified mail, [personal addressee only]
12 restricted delivery, return receipt requested, postage prepaid,
13 to each owner as defined by this act.

14 (2) If return receipt is not received from each owner
15 pursuant to the provisions of clause (1), then, at least ten
16 (10) days before the date of the sale, similar notice of the
17 sale shall be given to each owner who failed to acknowledge the
18 first notice by United States [certified] first class mail,
19 [personal addressee only, return receipt requested, postage
20 prepaid,] proof of mailing, at his last known post office
21 address by virtue of the knowledge and information possessed by
22 the bureau, by the tax collector for the taxing district making
23 the return and by the county office responsible for assessments
24 and revisions of taxes. It shall be the duty of the bureau to
25 determine the last post office address known to said collector
26 and county assessment office.

27 (3) Each property scheduled for sale shall be posted at
28 least ten (10) days prior to the sale.

29 (f) The published notice, the mail notice and the posted
30 notice shall each state that the sale of any property may, at

1 the option of the bureau, be stayed if the owner thereof or any
2 lien creditor of the owner on or before the [date of] actual
3 sale enters into an agreement with the bureau to pay the taxes
4 in instalments, in the manner provided by this act[, and the
5 agreement entered into].

6 (g) All notices required by this section other than the
7 newspaper notice and notice in the legal journal shall contain
8 the following provision which shall be conspicuously placed upon
9 said notices and set in at least 10-point type in a box as
10 follows:

11 WARNING

12 "YOUR PROPERTY IS ABOUT TO BE SOLD WITHOUT YOUR CONSENT
13 FOR DELINQUENT TAXES. YOUR PROPERTY MAY BE SOLD FOR A SMALL
14 FRACTION OF ITS FAIR MARKET VALUE. IF YOU HAVE ANY QUESTIONS
15 AS TO WHAT YOU MUST DO IN ORDER TO SAVE YOUR PROPERTY, PLEASE
16 CALL YOUR ATTORNEY, THE TAX CLAIM BUREAU AT THE FOLLOWING
17 TELEPHONE NUMBER_____, OR THE [LEGAL AID] COUNTY LAWYER
18 REFERRAL SERVICE [AT THE FOLLOWING TELEPHONE NUMBER_____]."

19 (h) In case the property of any corporation, limited
20 partnership or joint-stock association is advertised for sale,
21 the bureau shall give to the Department of Revenue [the notice
22 required by section one thousand four hundred two of the Fiscal
23 Code of the ninth day of April, one thousand nine hundred
24 twenty-nine (Pamphlet Laws 343).] at least thirty (30) days
25 prior to the date of the scheduled sale, notice of the sale by
26 certified mail on a form provided by the Department of Revenue
27 which shall set forth (1) the name and address of the bureau,
28 (2) the date of the sale, (3) the name and address of each
29 corporation, limited partnership or joint stock association, if
30 any, whose property is scheduled for sale, and (4) the total

1 number of corporations, limited partnerships and joint stock
2 associations whose properties are scheduled for sale. Upon
3 receipt of the notice and at least seven (7) days before the
4 date of sale listed on the notice, the Department of Revenue
5 shall mail to the bureau, by certified mail, a proof of claim
6 for payment of Commonwealth taxes which are accorded priority by
7 section 1401 of the act of April 9, 1929 (P.L.343, No.176),
8 known as "The Fiscal Code." The bureau shall include in the
9 upset sale price of each said property the amount of
10 Commonwealth taxes set forth on the proof of claim received from
11 the Department of Revenue. If the bureau complies with the
12 notice of provisions of this section and the Department of
13 Revenue fails to mail to the bureau, at least seven (7) days
14 before the date of sale listed on said notice by verification by
15 the postmark, by certified mail, the proof of claim required by
16 this section, the lien upon said property shall be forever
17 discharged and divested, notwithstanding any other provision of
18 this act or other law to the contrary. If the bureau does not
19 receive a reply from the Department of Revenue prior to the
20 scheduled date of the sale, it shall be the duty of the bureau
21 to contact the department to determine if such reply was mailed.
22 The bureau may then opt to reschedule the sale if circumstances
23 warrant. No owner shall attack the validity of any sale on the
24 basis that the bureau failed to give the notice required by this
25 section.

26 No sale shall be defeated and no title to property sold shall
27 be invalidated because of proof that mail notice as herein
28 required was not received by the owner, provided such notice was
29 given as prescribed by this section.

30 (i) The costs of such advertisement and notices shall be

1 [taxed] added as part of the costs of such proceedings and shall
2 be paid by the owner the same as other costs.

3 Section ~~25~~ 26. Section 603 of the act, amended November 19, <—
4 1959 (P.L.1513, No.531), is amended to read:

5 Section 603. Removal from Sale; Agreements to Stay Sale.--

6 Any owner or lien creditor of the owner may, at the option of
7 the bureau, prior to the [date of any first scheduled] actual
8 sale, (1) cause the property to be removed from the sale by
9 payment in full of taxes which have become absolute and of all
10 charges and interest due on these taxes to the time of payment,
11 or (2) enter into an agreement, in writing, with the bureau to
12 stay the sale of the property upon the payment of twenty-five
13 per centum (25%) of the amount due on all tax claims and tax
14 judgments filed or entered against such property and the
15 interest and costs on the taxes returned to date, as provided by
16 this act, and agreeing therein to pay the balance of said claims
17 and judgments and the interest and costs thereon in not more
18 than three (3) instalments [(the last instalment to include all
19 costs due),] all within one (1) year of the date of said
20 agreement, the agreement to specify the dates on or before which
21 each instalment shall be paid, and the amount of each instalment
22 [and the costs]. So long as said agreement is being fully
23 complied with by the taxpayer, the sale of the property covered
24 by the agreement shall be stayed. But in case of default in such
25 agreement by the owner or lien creditor, the bureau, after
26 written notice of such default given by United States mail,
27 postage prepaid, to the owner or lien creditor at the address
28 stated in the agreement, shall apply all payments made against
29 the oldest delinquent taxes and costs, then against the more
30 recent. If sufficient payment has been made to discharge all the

1 taxes and claims which would have caused the property to be put
2 up for sale, the property may not be sold. If sufficient payment
3 has not been received to discharge these taxes and claims, the
4 bureau shall proceed with the sale of such property in the
5 manner herein provided either at the next scheduled upset sale
6 or at a special upset sale [of property], either of which is to
7 be held at least ninety (90) days after such default. If a party
8 to an instalment agreement defaults on the agreement, the bureau
9 shall not enter into a new instalment agreement with that person
10 within three (3) years of the default.

11 Section ~~26~~ 27. Section 605 of the act, amended August 4, <—
12 1961 (P.L.932, No.410), is amended to read:

13 Section 605. Upset Sale Price.--The bureau shall fix as the
14 upset price to be realized at the sale of any property upon a
15 claim absolute, the sum of (a) the tax liens of the
16 Commonwealth, (b) the amount of the claim absolute and interest
17 thereon on which the sale is being held, (c) the amount of any
18 other tax claim or tax judgment due on such property and
19 interest on the judgment to the date of sale, (d) the amount of
20 all accrued taxes including taxes levied for the current year,
21 whether or not returned, a record of which shall be furnished to
22 the bureau by tax collectors, receivers of taxes and taxing
23 districts, (e) the amount of the municipal claims against the
24 property, and (f) the record costs and costs of sale, including
25 pro rata costs of the publication of notice and costs of mail
26 and posted notices in connection with the return of the claim
27 and mail and posted notices of sale.

28 It shall be the duty of all taxing districts, and municipal
29 authorities having municipal claims against any such property,
30 to certify by August 30 of the year of the scheduled sale, the

1 amount thereof to the bureau for the purpose of including the
2 same in the upset price. If a taxing district or municipal
3 authority fails to certify the amount of any municipal claim
4 which has become a claim against the property prior to August 1
5 of the year of the scheduled sale, the claim shall be divested
6 by the upset sale, notwithstanding any provision of this act to
7 the contrary.

8 No sale of property shall be made by the bureau unless a bid
9 equal to the upset price is made[, and where sufficient is not
10 bid, the sale shall be continued from month to month without
11 further advertisement for not more than three (3) months]. If no
12 bid equal to the upset price is received, the sale shall be
13 continued without further advertisement in order to give the
14 bureau a chance to sell the property at private sale, or to
15 petition court for an order to sell the same, freed and
16 discharged of all liens as hereinafter provided. No upset sale
17 may be continued beyond the end of the calendar year, and no
18 property may be sold at private sale or judicial sale unless the
19 property has first been exposed to upset sale and was not sold
20 at upset sale.

21 Section 27 28. Section 606 of the act is amended to read: <—

22 Section 606. Payments by Purchasers at Sales.--The purchaser
23 of any property at [any such] an upset sale shall[, as soon as
24 the property is struck down,] pay to the bureau the entire
25 purchase money on the date of the sale, no later than one (1)
26 hour before the close of business or at such other time on said
27 date as designated by the bureau. In case said amount is not so
28 paid, the sale shall be voided and the property shall be put up
29 again at the same sale, if possible, or at any adjournment,
30 readjournment or continuation of the sale.

1 Section ~~28~~ 29. Section 607 of the act, amended May 10, 1951 <—
2 (P.L.258, No.41) and July 10, 1980 (P.L.417, No.98), is amended
3 to read:

4 Section 607. Bureau's Consolidated Return to Court; Notice;
5 Confirmation; Appeal.--(a) It shall be the duty of the bureau,
6 not later than sixty (60) days after a [scheduled] sale was
7 held, to make a consolidated return to the court of common pleas
8 of the county, wherein it shall set forth, (1) a brief
9 description of each property exposed to sale, (2) the name of
10 the owner in whose name it was assessed, (3) the name of the
11 owner at the time of sale, and to whom notice by mail was given
12 as provided by this act, (4) a reference to the record of the
13 tax claim on which the sale was held, (5) the time when and the
14 newspapers in which the advertisement for sale was made, with a
15 copy of said advertisement, (6) the time of sale, (7) the name
16 of the purchaser, if any, and (8) the price for which each
17 property was sold, or that no bid was made equal to the upset
18 price and the property was not sold. [Upon the] Within thirty
19 (30) days of presentation of [said] the consolidated return, if
20 it shall appear to said court that such sale has been regularly
21 conducted under the provisions of this act, the [said]
22 consolidated return and the sales so made shall be confirmed
23 nisi. No consolidated return shall be made to the court until
24 notice has been given to the owner under subsection (a.1)(1).

25 (a.1) (1) Notice shall be given by the bureau within thirty
26 (30) days of the actual sale to each owner by United States
27 certified mail, [personal addressee only] restricted delivery,
28 return receipt requested, postage prepaid, to each owner at his
29 last known post office address as determined in section
30 602(e)(2) that the property was sold and that the owner [has

1 within sixty (60) days from the date of the mailing of the
2 notice to] may file objections or exceptions with the court
3 relating to the regularity and procedures followed during the
4 sale no later than thirty (30) days after the court has made a
5 confirmation nisi of the consolidated return.

6 (2) All notices required by this subsection shall contain
7 the following provisions and be in the following form set in at
8 least 10-point type in a box as follows:

9 WARNING

10 "YOUR PROPERTY HAS BEEN SOLD AT A TAX SALE ON
11 _____FOR THE COLLECTION FOR DELINQUENT TAXES INCURRED
12 IN_____.

13 YOU [HAVE SIXTY (60) DAYS FROM THE DATE OF MAILING OF
14 THIS NOTICE TO QUESTION THE RIGHT OF THE BUREAU TO CONDUCT
15 THE SALE BECAUSE OF A FAILURE ON THE BUREAU'S PART TO COMPLY
16 WITH THE LAW] MAY FILE OBJECTIONS OR EXCEPTIONS TO THE SALE
17 IMMEDIATELY BUT NO LATER THAN THIRTY (30) DAYS FOLLOWING THE
18 CONFIRMATION NISI OF THE RETURN BY THE COURT.

19 IF YOU HAVE ANY QUESTIONS PLEASE CALL YOUR ATTORNEY, THIS
20 TAX CLAIM BUREAU AT THE FOLLOWING TELEPHONE
21 NUMBER_____, OR THE [LEGAL AID] COUNTY LAWYER REFERRAL
22 SERVICE [AT THE FOLLOWING TELEPHONE NUMBER_____]."

23 [(3) No sale shall be defeated and no title to property sold
24 shall be invalidated because of proof that the mail notice as
25 herein required was not received by the owner, provided that
26 such notice was given as prescribed by this section.]

27 (b) The bureau shall, at the expense of the county, within
28 ten (10) days after confirmation nisi of the consolidated
29 return, publish a general notice once in a newspaper of general
30 circulation published in the county, and in the legal journal,

1 if any, designated by rules of court for the publication of
2 legal notices, stating (1) that the consolidated return of the
3 bureau with respect to any such sale for taxes has been
4 presented to the court, (2) giving the date of [such
5 presentation,] confirmation nisi and (3) that objections or
6 exceptions thereto may be filed by any owner or lien creditor
7 within [sixty (60)] thirty (30) days after the [date of return,
8 otherwise] court has made a confirmation nisi of the
9 consolidated return or that the return will be confirmed
10 absolutely.

11 (b.1) If notice is given under subsection (a.1)(2), proof
12 that notice under subsection (a.1)(1) was not received by the
13 owner shall not defeat a sale nor invalidate title to property.
14 If the mailed or published notice required under this section
15 is defective or was served in an untimely manner, the court
16 shall enter an order nunc pro tunc for cause and, upon proof of
17 prejudice, shall grant the owner leave to file objections and
18 exceptions.

19 (c) In case no objections or exceptions are filed to any
20 such sale within [sixty (60)] thirty (30) days after the [date
21 of return] court has made a confirmation nisi, a decree of
22 absolute confirmation shall be entered as of course by the
23 prothonotary.

24 (d) Any objections or exceptions to such a sale may question
25 the regularity or legality of the proceedings of the bureau in
26 respect to such sale, but may not raise the legality of the
27 taxes on which the sale was held, [or] of the return [thereof]
28 by the tax collector to the bureau[,] or of the claim entered
29 [therefor]. In case any objections or exceptions are filed they
30 shall be disposed of according to the practice of the court. If

1 the same are overruled or set aside, a decree of absolute
2 confirmation shall be entered by the court.

3 (e) If such objections or exceptions are sustained and the
4 court deems the defect not amendable, it shall, by its order or
5 decree, invalidate the sale and order another sale to be held in
6 conformity with this act at such time and under such conditions
7 as it shall fix.

8 (g) If no objections or exceptions are filed[,] or [where]
9 if objections or exceptions are finally overruled and the sale
10 confirmed absolutely, the validity of the tax, its return for
11 nonpayment, the entry of the claim, or the making of such claim
12 absolute and the proceedings of the bureau with respect to such
13 sale, [except as to the giving of notice as required by the act,
14 or the time of holding the sale, or of petitioning court for an
15 order of sale] shall not thereafter be inquired into judicially
16 in equity or by civil proceedings by the person in whose name
17 such property was sold, [his or her or theirs, or his, her or
18 their grantees or assigns or] by a grantee or assignee, by any
19 lien creditor or by any other person [whatever], except with
20 respect to the giving of notice under the act, to the time of
21 holding the sale, or to the time of petitioning the court for an
22 order of sale. There shall be no period of redemption after such
23 sale and the sale shall be deemed to pass a good and valid title
24 to the purchaser, free from any liens or encumbrances
25 whatsoever, except such liens as are hereafter specifically
26 saved, and in all respects as valid and effective as if acquired
27 by a sheriff's deed.

28 SECTION 30. THE ACT IS AMENDED BY ADDING A SECTION TO READ: <—

29 SECTION 607.1. ADDITIONAL NOTIFICATION EFFORTS.--(A) WHEN
30 ANY NOTIFICATION OF A PENDING TAX SALE OR A TAX SALE SUBJECT TO

1 COURT CONFIRMATION IS REQUIRED TO BE MAILED TO ANY OWNER,
2 MORTGAGEE, LIENHOLDER OR OTHER PERSON OR ENTITY WHOSE PROPERTY
3 INTERESTS ARE LIKELY TO BE SIGNIFICANTLY AFFECTED BY SUCH TAX
4 SALE, AND SUCH MAILED NOTIFICATION IS EITHER RETURNED WITHOUT
5 THE REQUIRED RECEIPTED PERSONAL SIGNATURE OF THE ADDRESSEE OR
6 UNDER OTHER CIRCUMSTANCES RAISING A SIGNIFICANT DOUBT AS TO THE
7 ACTUAL RECEIPT OF SUCH NOTIFICATION BY THE NAMED ADDRESSEE, OR
8 IS NOT RETURNED OR ACKNOWLEDGED AT ALL, THEN, BEFORE THE TAX
9 SALE CAN BE CONDUCTED OR CONFIRMED, THE BUREAU MUST EXERCISE
10 REASONABLE EFFORTS TO DISCOVER THE WHEREABOUTS OF SUCH PERSON OR
11 ENTITY AND NOTIFY HIM. THE BUREAU'S EFFORTS SHALL INCLUDE, BUT
12 NOT NECESSARILY BE RESTRICTED TO, A SEARCH OF CURRENT TELEPHONE
13 DIRECTORIES FOR THE COUNTY, AND OF THE DOCKETS AND INDICES OF
14 THE COUNTY TAX ASSESSMENT OFFICES, RECORDER OF DEEDS OFFICE, AND
15 PROTHONOTARY'S OFFICE, AS WELL AS CONTACTS MADE TO ANY APPARENT
16 ALTERNATE ADDRESS OR TELEPHONE NUMBER WHICH MAY HAVE BEEN
17 WRITTEN ON OR IN THE FILE PERTINENT TO SUCH PROPERTY. WHEN SUCH
18 REASONABLE EFFORTS HAVE BEEN EXHAUSTED, REGARDLESS OF WHETHER OR
19 NOT THE NOTIFICATION EFFORTS HAVE BEEN SUCCESSFUL, A NOTATION
20 SHALL BE PLACED IN THE PROPERTY FILE DESCRIBING THE EFFORTS MADE
21 AND THE RESULTS THEREOF, AND THE PROPERTY MAY BE RESCHEDULED FOR
22 SALE OR THE SALE MAY BE CONFIRMED AS PROVIDED IN THIS ACT.

23 (B) THE NOTIFICATION EFFORTS REQUIRED BY SUBSECTION (A)
24 SHALL BE IN ADDITION TO ANY OTHER NOTICE REQUIREMENTS IMPOSED BY
25 THIS ACT.

26 Section ~~29~~ 31. Section 608 of the act, amended January 18, <—
27 1952 (1951 P.L.2098, No.595), is amended to read:

28 Section 608. Deed.--[When] After the court has confirmed the
29 sale and the purchaser has paid the amount of his bid, it shall
30 be the duty of the bureau to make to the said purchaser, his or

1 their heirs or assigns a deed in fee simple for the property
2 sold. Each such deed shall be in the name of the bureau as
3 trustee grantor and shall be executed and duly acknowledged
4 before the prothonotary by the director and a notation of such
5 deed and acknowledgement shall be duly entered on the proper
6 records. The deed shall, before delivery, be recorded in the
7 office for the recording of deeds at the cost of the purchaser.

8 Section ~~30~~ 32. Section 609 of the act, amended June 8, 1984 <—
9 (P.L.382, No.79), is amended to read:

10 Section 609. Nondivestiture of Liens.--Every such sale shall
11 convey title to the property under and subject to the lien of
12 every recorded obligation, claim, lien, estate, mortgage [or],
13 ground rent and Commonwealth tax lien not included in the upset
14 price with which said property may have or shall become charged
15 or for which it may become liable.

16 Section ~~31~~ 33. The act is amended by adding before section <—
17 610 a subarticle heading to read:

18 (b) Judicial Sale.

19 Section ~~32~~ 34. Section 610 of the act, amended December 21, <—
20 1973 (P.L.441, No.157), is amended to read:

21 Section 610. [Proceedings When Upset Price Not Bid] Petition
22 for Judicial Sale.--In cases where the upset price shall not be
23 bid at any such sale, [the property shall not be sold at that
24 time and] the sale shall be continued [from month to month, for
25 not more than three (3) months], but not beyond the end of the
26 calendar year, without further advertising, and[, if the
27 property is not thereafter sold by the bureau pursuant to
28 section 613,] the bureau may, at any time during or after the
29 continuance, and shall, immediately at the written direction of
30 a taxing district, file its petition in the court of common

1 pleas of the county [setting forth] to sell the property under
2 sections 612 and 612.1. The bureau shall set forth on the
3 petition (1) the tax claim upon which the property was exposed
4 for sale, (2) that neither the owner, his heirs or legal
5 representatives or any lien creditor, his heirs, assigns or
6 legal representatives or other person interested has [redeemed
7 the property,] caused stay of sale, discharge of tax claim or
8 removal from sale, (3) that the property was exposed to public
9 sale and the date of such sale, (4) that before exposing the
10 property to public sale the bureau fixed an upset price, as
11 herein provided, and (5) that it was unable to obtain a bid
12 sufficient to pay said upset price. Upon the presentation of
13 such petition, accompanied with searches, showing the state of
14 the record and the ownership of the property and all tax and
15 municipal claims, liens, mortgages [and], ground rents, charges
16 and estates against the same, the court shall grant a rule upon
17 all parties thus shown to be interested to appear and show cause
18 why a decree should not be made that said property be sold,
19 freed and cleared of their respective tax and municipal claims,
20 liens, mortgages, charges and estates, except separately taxed
21 ground rents. The rule shall be made returnable in not more than
22 thirty (30) days from the date the petition was presented or as
23 otherwise determined by the court.

24 Section ~~33~~ 35. Section 612 of the act, amended July 10, 1969 <—
25 (P.L.146, No.59), is amended to read:

26 Section 612. Hearing and Order for Judicial Sale.--

27 (a) If upon hearing, the court is satisfied that service of
28 the rule has been made upon the parties named in the rule, in
29 the manner provided by this act, and that the facts stated in
30 the petition are true, it shall order and decree that said

1 property be sold at a subsequent day to be fixed by the court,
2 freed and cleared of all tax and municipal claims, mortgages,
3 liens, charges and estates [of whatsoever kind], except
4 separately taxed ground rents, to the highest bidder, and that
5 the purchaser at such sale shall take and thereafter have an
6 absolute title to the property sold free and clear of all tax
7 and municipal claims, mortgages, liens, charges and estates of
8 whatsoever kind, except ground rents, separately taxed. Out of
9 the proceeds of such sale shall be paid the costs set forth in
10 the upset price at the prior sale, and the additional costs
11 incurred relative to this sale, including the fee for title
12 search[, not to exceed fifty dollars (\$50) and the]. The court
13 order may specify that no sale shall be made except to the
14 county unless a bid equal to such costs is offered. The
15 remainder of said proceeds shall be distributed by the [county
16 treasurer as hereinbefore provided] office designated by the
17 county commissioners under section 205. After the purchaser
18 shall have paid over the purchase price, the bureau shall make
19 and deliver a deed in the manner hereinbefore provided.

20 (b) When aforesaid petition for sale is presented within
21 three (3) months after the date of the [former] scheduled upset
22 sale, the court, [on] in its order, shall direct that no further
23 advertisement is required. In cases where said petition is
24 presented after the three (3) month period has expired, the
25 court shall, in its order fixing a subsequent sale, direct that
26 the readvertisement of such sale need not be published three (3)
27 consecutive weeks, nor include a list and description of the
28 lands to be sold, but need only be advertised by one (1)
29 insertion in one (1) or (2) newspapers as hereinbefore provided
30 for such advertisements, at least thirty (30) days prior to the

1 sale, and include the purpose, the time, the place and the terms
2 of such sale with a reference to the prior advertisement.

3 (c) In any such petition for sale, the bureau may, if it
4 deems the same advantageous, request the court to fix the place
5 of sale at the property to be sold, and if the court is
6 convinced the taxing districts interested will be benefited
7 thereby, it shall order the sale to be held on the property to
8 be sold.

9 Section ~~34~~ 36. Section 612.1 of the act, reenacted and <—
10 amended September 27, 1973 (P.L.264, No.74), is amended to read:

11 Section 612.1. County Commissioners May Bid and Purchase
12 Property; Costs Paid by Taxing Districts.--Whenever any property
13 shall be put up for public sale upon order of court, as provided
14 in section [six hundred twelve] 612, the county commissioners
15 are hereby authorized to bid up to and including one dollar over
16 and above all costs, as prescribed in section [six hundred
17 twelve] 612, for said property at such sale and if the property
18 is sold to them for the county, the county shall take and have
19 an absolute title, free and clear of all tax and municipal
20 claims, mortgages, liens and charges and estates of whatsoever
21 kind, except ground rents, separately taxed in the same manner
22 and to the same extent as a private purchaser would have taken.
23 In such cases, the proportionate share of said costs shall be
24 paid to the county by the respective taxing districts in
25 proportion to the taxes due them on such property. An amount
26 equal to such costs due the county from any taxing district may
27 be deducted from any tax moneys thereafter payable to such
28 district under the provisions of this act. Upon the sale
29 thereafter of such property by the county, the proceeds from the
30 sale shall be distributed to the taxing authorities in

1 proportion to the taxes due them on such property at the time of
2 the last tax sale.

3 Any property purchased at such sale by the county may
4 thereafter by the county commissioners be (1) leased to any
5 taxing district to be used for public purposes; (2) used for any
6 suitable public purpose by the county; (3) sold in the same
7 manner as any other real property owned in fee simple by the
8 county; or (4) sold upon petition to the court of common pleas,
9 which shall fix a day not more than thirty (30) days thereafter
10 for a hearing and sale. At least five (5) days notice of such
11 hearing and sale shall be given to all the taxing authorities
12 having an interest therein, and notice shall also be given by
13 publication at least two times, with approximately ten (10) days
14 intervening, in at least one (1) newspaper of general
15 circulation published in the county and the official legal
16 journal of the county, setting forth the location of the
17 property that was acquired at a public tax sale, giving the date
18 and place, the terms of the proposed sale, and that the property
19 will be sold clear and free of all tax and municipal claims,
20 mortgages, liens [and], charges [() and estates, except
21 separately taxed ground rents[, if any)], and the lowest amount
22 which the county is prepared to accept for the sale of the
23 property.

24 If, after such hearing, the court is satisfied that the
25 proposed sale is proper and to the advantage of the county and
26 the other taxing districts interested, it shall allow any person
27 to offer more than the minimum price fixed by the county, or
28 other price, as the court may find proper, and enter a decree
29 approving such sale and directing a conveyance of such property
30 to the person or persons purchasing the same, upon the payment

1 of the purchase price and all costs of the proceeding. The title
2 conveyed shall be free and clear of all tax and municipal
3 claims, mortgages, liens and charges and estates of whatever
4 kind, except ground rents separately taxed.

5 Section ~~35~~ 37. The act is amended by adding before section <—
6 613 a subarticle heading to read:

7 (c) Private Sale.

8 Section ~~36~~ 38. Section 613 of the act, amended September 26, <—
9 1981 (P.L.274, No.92), is amended to read:

10 Section 613. Properties Not Sold Because of Insufficient Bid
11 May be Sold at Private Sale.--(a) At any time after any
12 property has been exposed to public sale and such [sale is]
13 property was not sold because no bid was made equal to the upset
14 price, as hereinbefore provided, and whether or not proceedings
15 are initiated pursuant to sections 610 through 612.1, the bureau
16 may, on its own motion, and shall, on the written instructions
17 of any taxing district having any tax claims or tax judgments
18 against said property, agree to sell the property at private
19 sale, at any price approved by the bureau. Notice of the
20 proposed sale, stating the price and the property proposed to be
21 sold, shall be given to each such taxing district and to the
22 owner of the property. Notice shall also be given by publication
23 at least two (2) times, with approximately ten (10) days
24 intervening between each publication, in at least one (1)
25 newspaper of general circulation published in the county where
26 the property is located and in the official legal journal of
27 that county. The notice by publication shall set forth the
28 location of the property, the date and place of sale, the price
29 and terms of sale, and the provision that the property will be
30 sold free and clear of all tax claims and tax judgments. The

1 corporate authorities of any taxing district[,] having any tax
2 claims or tax judgments against the property which is to be sold
3 [or], the owner, an interested party, or a person interested in
4 purchasing the property may, if not satisfied that the sale
5 price approved by the bureau is sufficient, within forty-five
6 (45) days after notice of the proposed sale, petition the court
7 of common pleas of the county to disapprove the sale. The court
8 shall, in such case, after notice to each such taxing district,
9 the owner, the bureau [and], the purchaser and any other person
10 who has joined in the petition, hear all [interested] parties.
11 After such hearing, the court may either confirm or disapprove
12 the sale as to it appears just and proper. If the sale is
13 disapproved, the court shall at the same time fix a price below
14 which such property shall not be sold and order that, if no
15 private sale can be arranged, the property be sold at public
16 judicial sale under this act. If more than one party agrees to
17 pay the minimum price set by the court, the court shall direct
18 the bureau to conduct an auction-style bid of the property among
19 the parties to the proceedings. If only one party agrees to pay
20 the minimum price set by the court, the bureau shall sell the
21 property to that party without the necessity of an auction.

22 (b) When an offer to purchase any such property has been
23 received, and the price has been disapproved by the bureau, the
24 bureau shall, on the written instructions[,] of any interested
25 taxing district, submit by petition the proposed sale to the
26 court of common pleas of the county for approval. The court
27 shall, after affording the owner and each taxing district having
28 any tax claims or tax judgments against the property an
29 opportunity to be heard on such notice, as the court deems
30 appropriate, approve or disapprove the sale. If the court

1 approves the sale, it shall be consummated with like effect as
2 through it had been approved by the bureau and by all taxing
3 districts having said interest.

4 Section ~~37~~ 39. The act is amended by adding before section <—
5 616 a subarticle heading to read:

6 (d) Mandatory Judicial Sale.

7 Section ~~38~~ 40. Section 616 of the act, amended July 10, 1969 <—
8 (P.L.146, No.59), is amended to read:

9 Section 616. [When Bureau Shall Petition Court for Public
10 Sale to Divest All Liens] Mandatory Judicial Sale.--[The bureau
11 may, on its own motion, during or after the aforesaid
12 continuance of the prior sale, after receiving the consent of
13 all taxing districts having any tax claims or tax judgments
14 against said property, and shall, on the written directions of
15 such taxing districts, file its petition in the court of common
16 pleas for an order to sell the property at public sale, free and
17 discharged from all tax and municipal claims, mortgages, liens,
18 charges and estates of whatsoever kind in the manner
19 hereinbefore provided.] If within the period of ten (10) months
20 after the date of [said prior] the scheduled upset sale, the
21 [said petition has not been filed] bureau has not filed a
22 petition for a judicial sale under section 610 or the property
23 has not been sold at private sale, the bureau shall, within the
24 next immediately following two (2) months, [or within eighteen
25 (18) months of the effective date of this amendatory act,
26 whichever is later,] file [its] a petition [as aforesaid and
27 sell the property at the time and place prescribed in the order
28 of court if such order is made] for judicial sale of the
29 property in the manner set forth in section 610.

30 Section ~~39~~ 41. The act is amended by adding before section <—

1 617 a subarticle heading to read:

2 (e) Miscellaneous.

3 Section ~~40~~ 42. Section 617 of the act is amended to read: <—

4 Section 617. Errors as to Description; Names, etc., May be
5 Amended on Petition.--When a property has been sold [at public
6 sale, as herein provided] under the provisions of this act, and
7 there are errors in the description or in the spelling of any
8 person's name, or other obvious errors in the claim, or in the
9 return to court, or in any petition relative to the proceedings,
10 or in the bureau's tax deed, such error may be amended by a
11 petition to court for a rule on all parties interested to show
12 cause why the records should not be amended and such errors
13 corrected. After hearing on the rule, the court may make such
14 order relative thereto as to it seems just and proper.

15 Section ~~41~~ 43. The act is amended by adding a section and a <—
16 subarticle to read:

17 Section 618. Repurchase by Owner.--The owner shall have no
18 right to purchase his own property at either a judicial sale or
19 a private sale conducted under the provisions of this act.

20 (f) Repository for Unsold Property.

21 Section 625. Purpose.--It is the intent of this subarticle
22 to establish a procedure to minimize the number of properties
23 which the county, through the tax claim bureau, holds because of
24 delinquent tax claims, recognizing that some properties have
25 little or no value except perhaps to a neighboring property
26 owner and that holding such properties constitutes a cost to the
27 county and bureau.

28 Section 626. Unsold Property Repository.--If, after
29 conducting and exposing a property to a judicial sale under the
30 provisions of this act, whether prior to, at the time of or

1 after the effective date of this amendatory act, any property
2 remains unsold, it shall be placed in a category to be termed
3 "repository for unsold properties." A list of properties in this
4 category shall be maintained by the bureau and shall be
5 available during normal office hours to any member of the
6 general public. From time to time, the bureau may publish a list
7 of these properties in a locally circulating newspaper.

8 Section 627. Sale of Property in Repository.--The bureau may
9 accept an offer of any price for property placed in the
10 "repository for unsold properties" without court approval and
11 published notice of sale. The property shall be conveyed to the
12 purchaser upon payment of the agreed price, free and clear of
13 all tax and municipal claims, mortgages, liens, and charges and
14 estates of whatsoever kind, except ground rents separately
15 taxed. It shall be the responsibility of the bureau to have the
16 deed recorded at the expense of the purchaser.

17 Section 628. Assessment Restrictions on Property Sold From
18 Repository.--Notwithstanding any other provisions of the various
19 assessment laws of this Commonwealth, the price for which
20 property is sold under this subarticle of the act only, shall be
21 deemed to be the fair market value of the property for tax
22 assessment purposes. The assessment and the consideration upon
23 which it was made shall not be changed unless any of the
24 following occurs:

25 (1) It is changed as part of a general county reassessment.

26 (2) It is sold as an individual parcel or as part of a
27 combined parcel.

28 (3) It is improved as provided for in the several assessment
29 laws of this Commonwealth.

30 Section 629. Notification of Sale.--The bureau shall notify

1 all affected taxing districts, the county assessment office and
2 any affected tax collector of the sale and of the restriction on
3 the assessment.

4 Section 630. Distribution of All Moneys Received.--Moneys
5 received under this subarticle shall be distributed as provided
6 for in section 205.

7 Section ~~42~~ 44. Section 701 of the act, amended May 20, 1949 <—
8 (P.L.1579, No.477) and May 20, 1949 (P.L.1602, No.484), is
9 amended to read:

10 Section 701. Property Heretofore Purchased by Taxing
11 Districts to be Turned Over to Bureau.--Where the county
12 commissioners, any taxing district or trustee for any taxing
13 districts have, [prior to the effective date of this act or]
14 prior to the time when this act became effective in any taxing
15 district, acquired any property at a tax sale or a sale on a
16 judgment for a tax claim, unless such property or interest shall
17 have been resold or used for a public purpose, for which the
18 property might otherwise have been acquired, such commissioners,
19 taxing district or trustees shall[, prior to the first day of
20 January, one thousand nine hundred forty-nine, or within one
21 year after this act becomes effective as to a taxing district,
22 or in cases where the redemption period has not expired, at such
23 time immediately on the expiration thereof, delivered] deliver
24 possession of such property to the bureau together with all the
25 pertinent information, as to when and how it was acquired, the
26 taxes for which it was offered for sale at the time, the party
27 which purchased it, the known mortgages, liens or estates, if
28 any, not discharged by such sale, [known to the taxing district
29 to be a charge on the property,] and the taxes which would have
30 been levied against such property had it not been purchased by

1 the taxing district[, if known to the taxing district, and in
2 such cases as those in which one or more persons in the family
3 of the previous owner now occupy the premises and receive
4 assistance from any public agency, such information as will aid
5 the bureau in determining whether or not to lease the property
6 to the former owner or other member of his family dwelling
7 therein, as hereinafter provided]. Thereafter all rights and
8 title to the property, held by such taxing district or trustee,
9 shall vest in the county, as trustee, for all taxing
10 districts[, having the power to levy taxes against such
11 property, if it were privately owned, and the bureau shall
12 become the agent of all taxing districts having an interest in
13 the management and control of such property with the following
14 powers and duties with respect thereto.

15 Section ~~43~~ 45. Section 703 of the act, amended July 10, 1969 <—
16 (P.L.146, No.59), is amended to read:

17 Section 703. Such Properties to be Sold Under Provisions of
18 Article VI.--(a) All properties so turned over to the bureau
19 which have not been sold at private sale, as hereinbefore
20 provided, [with the exception of such properties leased to a
21 previous owner or other member of his family dwelling therein
22 and receiving, or within the preceding sixty (60) days having
23 received, assistance from any public agency,] may be sold at
24 public sale by the bureau upon written request of any taxing
25 authorities having any tax claims or tax judgments against the
26 property. Such sale shall be made at the time specified in the
27 request [or within eighteen (18) months of the effective date of
28 this amending act, whichever is later,] and in the same manner
29 as if the property was being sold at a first sale on a tax
30 claim, as provided in Articles III and VI, except that it shall

1 be a simple public sale with no upset price, and shall divest
2 only the lien of tax claims and tax judgments. The purchaser of
3 any such property shall be given a deed, executed and
4 acknowledged as hereinbefore provided, which shall convey title
5 free, clear and discharged of all tax claims and tax judgments,
6 whether or not returned, filed or entered as provided by this or
7 any other act. The notices to be given of such sale, as required
8 in Article VI for an upset sale, as provided for in sections 605
9 through 612.1, shall state that there is no upset price and that
10 the sale shall divest only the lien of taxes and tax judgments.

11 (b) In lieu of the public sale provided for in the preceding
12 subsection, or if such sale is held but the property is not sold
13 due to the absence of any bid, the bureau, upon written request
14 of any such interested taxing authorities, may sell such
15 property upon petition to court for an order to sell clear and
16 free of all claims, liens, mortgages and estates in the same
17 manner with like proceedings and with like effect as if said
18 properties had been first exposed to public sale as provided in
19 Article VI but not sold because of insufficient bid. The sale of
20 properties turned over to the bureau under the provisions of
21 this article shall, except as herein otherwise provided, be
22 subject to all the provisions of Article VI in so far as they
23 may be applicable, and when sold at public sale by order of
24 court, as above provided, such properties shall be sold free and
25 discharged from all tax and municipal claims, mortgages, liens,
26 charges and estates whatsoever.

27 Section ~~44~~ 46. The act is amended by adding sections to
28 read:

29 Section 704. Validation of Title.--Each property to which
30 the county does not have title under the provisions of this

1 article shall be subject to Article VI unless title to these
2 properties which have been acquired under Article VII shall have
3 been ratified, confirmed and validated in the manner provided by
4 law for the validation of titles by the court of common pleas of
5 the county in which each property is located, upon proof of
6 title to the property. Any titles ratified, confirmed and
7 validated pursuant to this section shall not be challenged or
8 invalidated thereafter by reason of any defect whatsoever in the
9 acquisition or retention thereof, notwithstanding any law or act
10 of assembly to the contrary.

11 Section 705. Exoneration from Damages.--No liability for
12 damages shall be assessed against, nor shall a cause of action,
13 in tort or contract, exist against a taxing district or against
14 an officer, employe or agent of a taxing district who, prior to
15 the effective date of this amendatory act, has not performed or
16 exercised, as trustee or otherwise, any duty, responsibility or
17 power required or imposed by law.

18 Section 706. Duty of County and Bureau; Enforcement
19 Provision.--With respect to properties to which the county has
20 title under this article, it shall be the duty of the county and
21 of the bureau to perform every fiduciary duty imposed on them by
22 law, including, but not limited to, making a pro rata
23 distribution of rents, profits and issues of the properties to
24 the appropriate taxing districts according to the interest of
25 the taxing districts in the properties and the entitlement of
26 the taxing districts to the rents, profits and issues, and also
27 including, but not limited to, selling properties subject to
28 this article, if the sale is a good faith exercise of the
29 fiduciary duty imposed. A taxing district may enforce the
30 provisions of this section by an action at law or in equity, or

1 as otherwise provided by law.

2 SECTION 47. THE PORTION OF THE LAST SENTENCE OF SECTION <—
3 308(A) WHICH REFERS TO SECTIONS 502 AND 503, AND SECTIONS 502
4 AND 503, AMENDED BY THIS AMENDATORY ACT, SHALL EXPIRE JANUARY 1,
5 1988.

6 Section ~~45~~ 48. This act shall take effect in 60 days. <—