

THE GENERAL ASSEMBLY OF PENNSYLVANIA

HOUSE BILL

No. 2015 Session of  
1995

INTRODUCED BY DEMPSEY, STETLER, STURLA, STABACK, VAN HORNE AND  
BUXTON, SEPTEMBER 25, 1995

REFERRED TO COMMITTEE ON LOCAL GOVERNMENT, SEPTEMBER 25, 1995

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," further providing for removal from sale and  
29 agreements to stay sale; and providing for qualifications of  
30 purchasers.

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

1       Section 1.   Section 603 of the act of July 7, 1947 (P.L.1368,  
2 No.542), known as the Real Estate Tax Sale Law, amended July 3,  
3 1986 (P.L.351, No.81), is amended to read:

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

5   Any owner or lien creditor of the owner may, at the option of  
6 the bureau, prior to the actual sale, (1) cause the property to  
7 be removed from the sale by payment in full of taxes which have  
8 become absolute and of all charges and interest due on these  
9 taxes to the time of payment, or (2) enter into an agreement, in  
10 writing, with the bureau to stay the sale of the property upon  
11 the payment of [twenty-five per centum (25%)] at least fifty per  
12 centum (50%) of the amount due on all tax claims and tax  
13 judgments filed or entered against such property and the  
14 interest and costs on the taxes returned to date, as provided by  
15 this act, and agreeing therein to pay the balance of said claims  
16 and judgments and the interest and costs thereon in not more  
17 than [three (3)] two (2) instalments all within [one (1) year]  
18 six (6) months of the date of said agreement, the agreement to  
19 specify the dates on or before which each instalment shall be  
20 paid, and the amount of each instalment. So long as said  
21 agreement is being fully complied with by the taxpayer, the sale  
22 of the property covered by the agreement shall be stayed. But in  
23 case of default in such agreement by the owner or lien creditor,  
24 the bureau, after written notice of such default given by United  
25 States mail, postage prepaid, to the owner or lien creditor at  
26 the address stated in the agreement, shall apply all payments  
27 made against the oldest delinquent taxes and costs, then against  
28 the more recent. If sufficient payment has been made to  
29 discharge all the taxes and claims which would have caused the  
30 property to be put up for sale, the property may not be sold. If

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

9 Section 2. The act is amended by adding sections to read:

10 Section 619. Qualification of Purchaser.--No person,  
11 corporation, partnership or other entity may be a purchaser of  
12 property at any upset sale, judicial sale or private sale  
13 conducted under the provisions of this act if such party is  
14 delinquent in the payment of taxes or liens on any property  
15 which such party owns within that county or any county to which  
16 it is known or can be verified within this Commonwealth. As a  
17 prerequisite for being a purchaser at any such sale, a potential  
18 purchaser shall be required to execute a form stating that such  
19 potential purchaser is not delinquent in the payment of taxes or  
20 liens on any property currently owned. The form shall also  
21 contain a statement as follows:

22 I understand that false statements herein are made  
23 subject to the penalties of 18 Pa.C.S. § 4904 (relating  
24 to unsworn falsification to authorities).

25 Section 619.1. False Affidavits.--A person, corporation,  
26 partnership or other entity which falsely provides a signed  
27 affidavit shall cause such sale of property to be set aside.

28 Section 3. Sections 628 and 629 of the act are repealed.

29 Section 4. This act shall apply to those taxes which become  
30 delinquent on or after December 31, 1994, and are returned to

1 the Tax Claim Bureau under section 306 of the act.

2 Section 5. This act shall be retroactive to December 31,  
3 1994.

4 Section 6. This act shall take effect immediately.