

THE GENERAL ASSEMBLY OF PENNSYLVANIA

HOUSE BILL

No. 322 Session of
2003

INTRODUCED BY CAWLEY, STABACK, CRUZ, CAPPELLI, PRESTON,
SCRIMENTI, THOMAS, KELLER, ROBERTS, DONATUCCI, HORSEY,
SOLOBAY, McCALL, LAUGHLIN, PISTELLA, TANGRETTI AND BELARDI,
FEBRUARY 18, 2003

REFERRED TO COMMITTEE ON FINANCE, FEBRUARY 18, 2003

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 the definition of
29 "taxing district" and for repeals; and imposing duties on the
30 Department of Community and Economic Development and the
31 Legislative Reference Bureau.

32 The General Assembly of the Commonwealth of Pennsylvania

1 hereby enacts as follows:

2 Section 1. The title of the act of July 7, 1947 (P.L.1368,
3 No.542), known as the Real Estate Tax Sale Law, amended
4 September 26, 1981, (P.L.274, No.92), is amended to read:

5 AN ACT

6 Amending, revising and consolidating the laws relating to
7 delinquent county, city, except of the first and second class
8 [and second class A], borough, town, township, school
9 district, except of the first class [and school districts
10 within cities of the second class A], and institution
11 district taxes, providing when, how and upon what property,
12 and to what extent liens shall be allowed for such taxes, the
13 return and entering of claims therefor; the collection and
14 adjudication of such claims, sales of real property,
15 including seated and unseated lands, subject to the lien of
16 such tax claims; the disposition of the proceeds thereof,
17 including State taxes and municipal claims recovered and the
18 redemption of property; providing for the discharge and
19 divestiture by certain tax sales of all estates in property
20 and of mortgages and liens on such property, and the
21 proceedings therefor; creating a Tax Claim Bureau in each
22 county, except counties of the first and second class, to act
23 as agent for taxing districts; defining its powers and
24 duties, including sales of property, the management of
25 property taken in sequestration, and the management, sale and
26 disposition of property heretofore sold to the county
27 commissioners, taxing districts and trustees at tax sales;
28 providing a method for the service of process and notices;
29 imposing duties on taxing districts and their officers and on
30 tax collectors, and certain expenses on counties and for

1 their reimbursement by taxing districts; and repealing
2 existing laws.

3 Section 2. The definition of "taxing district" in section
4 102 of the act, amended June 18, 1998 (P.L.501, No.69), is
5 amended to read:

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

9 * * *

10 "Taxing District," any county, city, borough, incorporated
11 town, township, home rule municipality, optional plan
12 municipality, optional charter municipality, school district,
13 institution district or any similar general purpose unit of
14 government which may be created or authorized by statute except
15 counties of the first and second class and cities, boroughs,
16 incorporated towns, townships, home rule municipalities,
17 optional plan municipalities, optional charter municipalities,
18 school districts or institution districts therein [and cities of
19 the second class A and school districts therein].

20 Section 3. Section 801 of the act is amended to read:

21 Section 801. Acts of Assembly Repealed.--The following acts and
22 part of acts are hereby repealed in so far as they apply to
23 taxing districts coming within the provisions of and operating
24 under this act.

25 The act, approved the third day of April, one thousand eight
26 hundred four (Pamphlet Laws 517), entitled "An act directing the
27 mode of selling unseated lands for taxes."

28 Section twenty-four of the act, approved the twenty-eighth
29 day of March, one thousand eight hundred fourteen (Pamphlet Laws
30 352), entitled "An act establishing a fee bill."

1 The act, approved the thirteenth day of March, one thousand
2 eight hundred fifteen (Pamphlet Laws 177), entitled "An act to
3 amend the act, entitled 'An act directing the mode of selling
4 unseated lands for taxes, and for other purposes.'"

5 Sections one, two and five of the act, approved the twenty-
6 ninth day of March, one thousand eight hundred twenty-four
7 (Pamphlet Laws 167), entitled "A further supplement to the act,
8 entitled 'An act directing the mode of selling unseated lands
9 for taxes, and for other purposes.'"

10 Sections five, six and seven of the act, approved the
11 fourteenth day of April, one thousand eight hundred forty
12 (Pamphlet Laws 349), entitled "A supplement to an act, entitled
13 an act to incorporate a Turnpike Road company, passed fourteenth
14 February, eighteen hundred and thirty-eight, and for other
15 purposes."

16 Section forty-one of the act, approved the twenty-ninth day
17 of April, one thousand eight hundred forty-four (Pamphlet Laws
18 486), entitled "An act to reduce the state debt, and to
19 incorporate the Pennsylvania canal and railroad company."

20 Section two of the act, approved the ninth day of March, one
21 thousand eight hundred forty-seven (Pamphlet Laws, two hundred
22 seventy-eight), entitled "An act in relation to the sales of
23 unseated lands in the several counties of this commonwealth,"
24 and the amendments thereto.

25 Section thirty-two of the act, approved the twenty-fifth day
26 of April, one thousand eight hundred fifty (Pamphlet Laws 569),
27 entitled "An act relating to the bail of executrixes; to
28 partition in the orphans' court and common pleas; to colored
29 convicts in Philadelphia; to the limitation of actions against
30 corporations; to actions enforcing the payment of ground rent;

1 to trustees of married women; to appeals from awards of
2 arbitrators by corporations; to hawkers and peddlers in the
3 counties of Butler and Union; to the payment of costs in actions
4 by informers in certain cases; to taxing lands situate in
5 different townships; and in relation to fees of county
6 treasurers of Lycoming, Clinton and Schuylkill; to provide for
7 recording the accounts of executors, administrators, guardians
8 and auditors' reports; and to amend and alter existing laws
9 relative to the administration of justice in this commonwealth."

10 The act, approved the fifteenth day of May, one thousand
11 eight hundred seventy-four (Pamphlet Laws 192), entitled "An act
12 to make the redemption money paid by a lien creditor a prior
13 lien on the title of the debtor in the land that is redeemed."

14 The act, approved the thirteenth day of May, one thousand
15 eight hundred seventy-nine (Pamphlet Laws 55), entitled "An act
16 regulating the right of redemption of seated lands returned to
17 the county commissioners and sold for non-payment of taxes."

18 The act, approved the eleventh day of June, one thousand
19 eight hundred seventy-nine (Pamphlet Laws 151), entitled "A
20 supplement to an act, entitled 'An act to amend an act directing
21 the mode of selling unseated lands for taxes, and for other
22 purposes,' approved the thirteenth day of March, one thousand
23 eight hundred and fifteen, providing for special sales of such
24 lands, where the same have not been sold by the treasurer at the
25 last regular sales."

26 The act, approved the eighth day of July, one thousand eight
27 hundred eighty-five (Pamphlet Laws 268), entitled "An act
28 relative to the purchase of lands by county commissioners at
29 sales thereof for arrearages of taxes."

30 The act, approved the twenty-ninth day of May, one thousand

1 nine hundred thirty-one (Pamphlet Laws 280), entitled "An act
2 relating to delinquent taxes on seated lands, and prescribing
3 interest charges on nonpayment thereof; requiring the receivers
4 and collectors of county, city, borough, town, township, school
5 district and poor district taxes to make a return to the county
6 commissioners of such unpaid taxes, and providing for the lien
7 thereof; authorizing the county treasurers to collect such
8 taxes, and to sell seated lands at public sale for taxes
9 heretofore or hereafter returned as unpaid; and authorizing the
10 county commissioners to purchase such lands and resell the same
11 under certain circumstances," and the amendments thereto.

12 The act, approved the twenty-eighth day of July, one thousand
13 nine hundred forty-one (Pamphlet Laws 535), entitled "An act
14 providing for the redemption of real property purchased by
15 political subdivisions at tax sales upon the payment of the
16 amount charged against the same and costs by installment
17 payments, and prescribing the procedure therefor."

18 The act, approved the twenty-eighth day of June, one thousand
19 nine hundred sixty-seven (Pamphlet Laws 122, entitled "An act
20 authorizing and empowering city treasurers of cities of the
21 second class A to sell at public sale, lands or real estate upon
22 which the taxes, assessed and levied by the city, are delinquent
23 and unpaid; fixing the interests of all taxing authorities where
24 such lands are purchased by the city; providing for the
25 distribution of moneys received as income from or resale of such
26 lands; and providing for a method of reselling such lands
27 purchased, by the city, or by the city at any sale for the
28 nonpayment of taxes, free and clear of all mortgages, ground
29 rents, interest in or claims against said lands; authorizing an
30 agreement between cities of the second class A purchasing

1 property at treasurer's sales and all other taxing authorities
2 having an interest in such lands with respect to the
3 distribution of rents, income and the proceeds of the resale of
4 such lands."

5 Section 4. If a city of the second class A and the county in
6 which the city is located reach an agreement as to
7 implementation of this act, by resolution, ordinance or
8 contract, a copy of the resolution, ordinance or contract shall
9 be filed with the Department of Community and Economic
10 Development. When filings are made under this section for all
11 cities of the second class A, the department shall transmit
12 notice of this fact to the Legislative Reference Bureau for
13 publication in the Pennsylvania Bulletin.

14 Section 5. This act shall take effect as follows:

- 15 (1) Section 4 of this act shall take effect immediately.
16 (2) This section shall take effect immediately.
17 (3) The remainder of this act shall take effect upon
18 publication of the notice under section 4 of this act.