

THE GENERAL ASSEMBLY OF PENNSYLVANIA

SENATE BILL

No. 1025 Session of
2004

INTRODUCED BY PICCOLA, FEBRUARY 17, 2004

REFERRED TO FINANCE, FEBRUARY 17, 2004

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," providing for an exemption for the elderly.

29 The General Assembly of the Commonwealth of Pennsylvania

30 hereby enacts as follows:

1 Section 1. The act of July 7, 1947 (P.L.1368, No.542), known
2 as the Real Estate Tax Sale Law, is amended by adding a section
3 to read:

4 Section 505.1. Exemption for Elderly.--(a) The county
5 commissioners, acting through the bureau, shall determine
6 whether or not a tax claim or tax claims relate to residential
7 real estate which is owned and occupied solely by a person
8 seventy (70) years of age or older or is owned and occupied
9 jointly by persons all of whom are seventy (70) years of age or
10 older.

11 (b) If it is determined that a tax claim or tax claims
12 relate to residential real estate which is owned and occupied
13 solely by a person seventy (70) years of age or older or is
14 owned and occupied jointly by persons all of whom are seventy
15 (70) years of age or older all tax sale proceedings shall cease
16 and the residential real estate shall be exempt from all tax
17 sales until the property is sold or transferred to individuals
18 other than the current owner or occupier. All tax claims shall
19 remain valid and enforceable, including by tax sale, for three
20 (3) years after the sale or transfer of the residential real
21 estate exempted under this section. No residential real estate
22 exempted under this section may be sold or transferred without
23 all tax claims being settled.

24 Section 2. This act shall take effect in 60 days.