

THE GENERAL ASSEMBLY OF PENNSYLVANIA

HOUSE BILL

No. 459

Session of
2005

INTRODUCED BY GINGRICH, ARMSTRONG, BALDWIN, BARRAR, BROWNE,
CALTAGIRONE, DENLINGER, J. EVANS, GEIST, GOODMAN, HALUSKA,
HARPER, HARRIS, HERMAN, HERSHEY, HICKERNELL, KAUFFMAN,
M. KELLER, MARSICO, R. MILLER, MUNDY, NAILOR, O'NEILL,
PETRONE, PHILLIPS, READSHAW, RUBLEY, SCAVELLO, STEIL,
E. Z. TAYLOR, WILT AND YOUNGBLOOD, FEBRUARY 14, 2005

AS REPORTED FROM COMMITTEE ON FINANCE, HOUSE OF REPRESENTATIVES,
AS AMENDED, MARCH 30, 2005

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 property subject to or
29 exempt from claim and for content of claims entered; and

1 providing for public record lists and for report of
2 nonpayment of taxes.

3 The General Assembly of the Commonwealth of Pennsylvania
4 hereby enacts as follows:

5 Section 1. Sections 303 and 309 of the act of July 7, 1947
6 (P.L.1368, No.542), known as the Real Estate Tax Sale Law,
7 amended July 3, 1986 (P.L.351, No.81), are amended to read:

8 Section 303. Property Subject to or Exempt from Claim.--
9 [All] (a) Except as provided in subsections (b) and (c), all
10 property, by whomsoever owned and for whatsoever purpose used,
11 and all property the owner of which is unknown and has been
12 unknown for a period of not less than five years, shall be
13 subject to claims for taxes[, except such property which is
14 exempt by law from taxation or which is not made subject to
15 taxation by law].

16 (b) Property which is exempt by law from taxation or which
17 is not made subject to taxation by law shall be exempt from
18 claims for taxes.

19 (c) (1) If the owner of property that is subject to a claim <—
20 for taxes donates the property to a COUNTY, city, borough, <—
21 incorporated town, township, home rule municipality, optional
22 plan municipality, optional charter municipality, SCHOOL <—
23 DISTRICT or redevelopment authority, PURSUANT TO A JOINT <—
24 AGREEMENT, the claim for taxes against the property shall be
25 discharged and extinguished. Property that has been donated in <—
26 DISCHARGED AND EXTINGUISHED. <—

27 (2) PROPERTY THAT HAS BEEN DONATED IN accordance with this
28 subsection shall be exempt from claims FILED BY ALL LOCAL TAXING <—
29 AUTHORITIES for taxes during the time that it remains in the
30 ownership of the COUNTY, city, borough, incorporated town, <—

1 township, home rule municipality, optional plan municipality,
2 optional charter municipality, SCHOOL DISTRICT or redevelopment <—
3 authority to which it was donated.

4 (3) IF AN OWNER OF PROPERTY THAT IS SUBJECT TO A CLAIM FOR <—
5 TAXES WISHES TO DONATE THE PROPERTY, THE OWNER MUST DO SO PRIOR
6 TO RECEIVING A NOTICE OF SALE AS REQUIRED IN SECTION 602.

7 (4) NOTHING IN THIS SECTION SHALL BE CONSTRUED TO REQUIRE A
8 COUNTY, CITY, BOROUGH, INCORPORATED TOWN, TOWNSHIP, HOME RULE
9 MUNICIPALITY, OPTIONAL PLAN MUNICIPALITY, OPTIONAL CHARTER
10 MUNICIPALITY, SCHOOL DISTRICT OR REDEVELOPMENT AUTHORITY TO
11 ACCEPT AN OFFER OF PROPERTY DONATION.

12 (d) Notwithstanding any other provision of law, an owner
13 that donates property in accordance with subsection (c) shall
14 not be personally liable for the amount of claims for taxes
15 exempted or extinguished as a result of the donation.

16 (E) FOR THE PURPOSE OF THIS SECTION, THE PHRASE "CLAIMS FOR <—
17 TAXES" SHALL INCLUDE ALL PENALTIES, INTEREST AND FEES ASSESSED
18 AGAINST THE PROPERTY.

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

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

23 (b) Except when the owner of the property is unknown and has
24 been unknown for a period of not less than five years, the name
25 of the owner and the owner's last known address, including the
26 zip code by virtue of the knowledge and information possessed by
27 the bureau, by the tax collector for the taxing district making
28 the return and by the county office responsible for assessments
29 and revisions of taxes, of the property against which it is
30 filed,

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

1 (d) The year or years, period or periods, for which the
2 respective taxes were levied, and the amount of taxes due for
3 each year, or period, and the penalties and interest due thereon
4 at the time of filing.

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

9 Said claim shall be entered in the office of the bureau in
10 the proper claim docket and be signed by or have stamped thereon
11 a facsimile signature of the director.

12 Section 2. Section 315 of the act, amended September 27,
13 1973 (P.L.264, No.74) is amended to read:

14 Section 315. Claims; Dockets; Satisfaction[.--] and Public
15 Record Lists.--(a) Every return made to and every claim made up
16 by the bureau and the result of every proceeding thereon,
17 entered in accordance with this act, shall be docketed in
18 appropriate dockets in the office of the bureau suitably indexed
19 and when so entered shall continue the lien of the tax against
20 the property charged with the tax.

21 When a claim is stricken off or reduced or satisfied by
22 payment or a sale has been held of the property covered by the
23 claim, the director shall cause a note thereof to be made on
24 such docket and index and shall authenticate the same.

25 (b) In addition, the bureau shall maintain as a public
26 record a list of all properties against which taxes were levied,
27 the whole or any part of which were due and payable in a prior
28 year and which remain unpaid. This list shall describe the
29 property and identify its location, provide the name and last
30 known address, including the zip code of the owner of the

1 property, as determined by the knowledge and information
2 possessed by the bureau, the tax collector for the taxing
3 district that made the return, and the county office responsible
4 for making assessment and revisions of taxes, and the amount of
5 unpaid taxes, penalties and interest due, for all years other
6 than the current tax year. If taxes on the list are paid or
7 another settlement had been agreed to or if a tax sale of the
8 property is held, this fact shall be noted on the list.

9 (c) The bureau may report any nonpayment of taxes, including
10 liens, to one or more consumer reporting agencies, as defined by
11 the Fair Credit Reporting Act (Public Law 91-508, 15 U.S.C. §
12 1681 et seq.).

13 Section 3. This act shall take effect in 60 days.