

THE GENERAL ASSEMBLY OF PENNSYLVANIA

HOUSE BILL

No. 2550 Session of  
2008

INTRODUCED BY PERRY, BELFANTI, BIANCUCCI, CALTAGIRONE, CAPPELLI, CREIGHTON, CUTLER, DENLINGER, DePASQUALE, FAIRCHILD, GABIG, GEIST, GEORGE, GIBBONS, GILLESPIE, GOODMAN, HARKINS, HENNESSEY, HERSHEY, HORNAMAN, JAMES, KAUFFMAN, KORTZ, KOTIK, McGEEHAN, MELIO, MOYER, MUNDY, MURT, MYERS, O'NEILL, PICKETT, QUINN, RAPP, REICHLEY, RUBLEY, SCAVELLO, SCHRODER, SEIP, SIPTROTH, K. SMITH, STEIL, STERN, SWANGER AND THOMAS, MAY 20, 2008

REFERRED TO COMMITTEE ON FINANCE, MAY 20, 2008

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 collection of

1 taxes.

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

4 Section 1. Section 306 of the act of July 7, 1947 (P.L.1368,  
5 No.542), known as the Real Estate Tax Sale Law, is amended by  
6 adding a subsection to read:

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

9 \* \* \*

10 (b.1) The taxes of an owner shall not be included in the  
11 return by the tax collector where the owner provides proof that  
12 he has paid at least ninety per centum (90%) of the total amount  
13 of the taxes due to the taxing district into a tax escrow  
14 account maintained by a mortgagee of the property of the owner.  
15 The tax collector shall notify the taxing district of any taxes  
16 that he is not including in the return to the bureau. The taxing  
17 district shall be subrogated to the owner's interests in the  
18 escrow account. The owner shall remain liable to the taxing  
19 district for the amount of any taxes not paid into the escrow  
20 account. An owner who is aggrieved by an action of a tax  
21 collector may appeal to the bureau. If the owner is aggrieved by  
22 an action of the bureau, he may appeal to the court of common  
23 pleas at any time prior to the sale of the property by the  
24 bureau.

25 \* \* \*

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