

THE GENERAL ASSEMBLY OF PENNSYLVANIA

HOUSE BILL

No. 1346 Session of 2021

INTRODUCED BY O'NEAL, RYAN, GLEIM, ROWE, MALONEY, STAMBAUGH,
LEWIS, ZIMMERMAN, MOUL, KEEFER AND JOZWIAK, MAY 6, 2021

REFERRED TO COMMITTEE ON FINANCE, MAY 6, 2021

AN ACT

1 Amending the act of October 11, 1984 (P.L.876, No.171), entitled
2 "An act establishing a system for the collection of municipal
3 liens and tax claims in cities of the second class through
4 the sale of real property encumbered by such liens and
5 claims; abolishing the office of solicitor for liens for
6 delinquent taxes, rates, claims and charges in cities of the
7 second class; authorizing the treasurer to conduct
8 treasurer's sales and granting the treasurer certain powers
9 in connection therewith; providing a structure for the
10 conduct of the sale; setting up a system whereby the
11 properties at treasurer's sales are acquired, administered,
12 maintained and resold for the benefit of cojurisdictional
13 taxing bodies; providing for the redemption of the property
14 within 90 days of sale; providing a means for establishing
15 title to real property taken at treasurer's sale; providing
16 for cooperation among cojurisdictional taxing bodies; and
17 preserving rights not specifically repealed," in procedure
18 prior to treasurer's sale, further providing for lien of
19 claims; and making inconsistent repeals.

20 The General Assembly of the Commonwealth of Pennsylvania
21 hereby enacts as follows:

22 Section 1. Section 202 of the act of October 11, 1984
23 (P.L.876, No.171), known as the Second Class City Treasurer's
24 Sale and Collection Act, is amended to read:

25 Section 202. Lien of claims.

26 Tax claims, including water rates and sewage service charges,

1 shall be a [first] lien against the property from the date when
2 they first become due [and shall have priority over]. Tax
3 claims, including tax liens of the Commonwealth, and any other
4 claim against the property including mortgages, judgment claims,
5 liens or other obligations with which the property may have or
6 shall become charged shall have priority of payment in order of
7 their priority in time of filing. The only exceptions are costs
8 taxed as part of the sale under this act [and those tax liens of
9 the Commonwealth] which shall have priority over [local tax
10 liens under existing statutes] any other claim against the
11 property.

12 Section 2. The following acts and parts of acts are repealed
13 insofar as they are inconsistent with the amendment of section
14 202 of the act:

15 (1) The act of May 22, 1895 (P.L.111, No.84), relating
16 to land sold at tax sales cleared of tax liens.

17 (2) Section 1401 of the act of April 9, 1929 (P.L.343,
18 No.176), known as The Fiscal Code.

19 (3) Section 4 of the act of May 29, 1931 (P.L.280,
20 No.132), referred to as the Local Delinquent Tax Return Law.

21 (4) Section 3 of the act of May 25, 1933 (P.L.1019,
22 No.230), relating to tax sales of lands purchased by
23 counties.

24 (5) Section 4 of the act of June 26, 1939 (P.L.1100,
25 No.386), relating to sales of realty for tax claim judgment.

26 (6) The act of March 21, 1945 (P.L.47, No.24), relating
27 to local tax liens.

28 Section 3. The amendment of section 202 of the act shall
29 apply only to claims for which the right to file a lien accrues
30 after the effective date of this section.

1 Section 4. The Secretary of the Commonwealth shall transmit
2 notice to the Legislative Reference Bureau for publication in
3 the Pennsylvania Bulletin when the General Assembly has enacted
4 all of the following:

5 (1) This act.

6 (2) An act amending the act of July 7, 1947 (P.L.1368,
7 No.542), known as the Real Estate Tax Sale Law, to provide
8 that tax and municipal claims and other claims against a
9 property, including mortgages, judgment claims, liens or
10 other obligations with which the property is charged, shall
11 have priority of payment in order of their priority in time
12 of filing.

13 (3) An act amending the act of May 16, 1923 (P.L.207,
14 No.153), referred to as the Municipal Claim and Tax Lien Law,
15 to provide that tax and municipal claims and other claims
16 against a property, including mortgages, judgment claims,
17 liens or other obligations with which the property is
18 charged, shall have priority of payment in order of their
19 priority in time of filing.

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

21 (1) Section 4 and this section shall take effect
22 immediately.

23 (2) The remainder of this act shall take effect upon
24 publication of the notice under section 4 of this act.