
THE GENERAL ASSEMBLY OF PENNSYLVANIA

HOUSE BILL

No. 1347 Session of
2021

INTRODUCED BY ROWE, RYAN, GLEIM, O'NEAL, 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 May 16, 1923 (P.L.207, No.153), entitled "An
2 act providing when, how, upon what property, and to what
3 extent, liens shall be allowed for taxes and for municipal
4 improvements, for the removal of nuisances, and for water
5 rents or rates, sewer rates, and lighting rates; for the
6 procedure upon claims filed therefor; the methods for
7 preserving such liens and enforcing payment of such claims;
8 the effect of judicial sales of the properties liened; the
9 distribution of the proceeds of such sales, and the
10 redemption of the property therefrom; for the lien and
11 collection of certain taxes heretofore assessed, and of
12 claims for municipal improvements made and nuisances removed,
13 within six months before the passage of this act; and for the
14 procedure on tax and municipal claims filed under other and
15 prior acts of Assembly," further providing for tax liens and
16 for municipal claims; and making inconsistent repeals.

17 The General Assembly of the Commonwealth of Pennsylvania
18 hereby enacts as follows:

19 Section 1. Sections 2 and 3(a)(1) of the act of May 16, 1923
20 (P.L.207, No.153), referred to as the Municipal Claim and Tax
21 Lien Law, are amended to read:

22 Section 2. All taxes which may hereafter be lawfully imposed
23 or assessed on any property in this Commonwealth, and all taxes
24 heretofore lawfully imposed or assessed by any municipality on
25 any property in this Commonwealth for the years one thousand

1 nine hundred and twenty-one, one thousand nine hundred and
2 twenty-two, and one thousand nine hundred and twenty-three, in
3 the manner and to the extent hereinafter set forth, shall be and
4 they are hereby declared to be a [first] lien on said property,
5 together with all charges, expenses, and fees added thereto for
6 failure to pay promptly; and such liens shall [have priority to
7 and be fully] be paid and satisfied out of the proceeds of any
8 judicial sale of said property[, before any other obligation,
9 judgment, claim, lien, or estate with which the said property
10 may become charged or for which it may become liable, save and
11 except only the costs of the sale and of the writ upon which it
12 is made.] as set forth in section 3(a)(1).

13 Section 3. (a) (1) All municipal claims, municipal liens,
14 taxes, tax claims and tax liens which may hereafter be lawfully
15 imposed or assessed on any property in this Commonwealth, and
16 all such claims heretofore lawfully imposed or assessed within
17 six months before the passage of this act and not yet liened, in
18 the manner and to the extent hereinafter set forth, shall be and
19 they are hereby declared to be a lien on said property, together
20 with all charges, expenses, and fees incurred in the collection
21 of any delinquent account, including reasonable attorney fees
22 under subsection (a.1), added thereto for failure to pay
23 promptly; and municipal claims and municipal liens shall arise
24 when lawfully imposed and assessed [and shall have priority to
25 and be fully paid and satisfied out of the proceeds of any
26 judicial sale of said property, before]. Municipal claims,
27 municipal liens, taxes, tax claims and tax liens, including tax
28 liens of the Commonwealth, and any other obligation, judgment,
29 claim, lien, or estate with which the said property may become
30 charged, or for which it may become liable[, save and except

1 only the costs of the sale and of the writ upon which it is
2 made, and the taxes, tax claims and tax liens imposed or
3 assessed upon said property.] shall have priority of payment in
4 order of their priority in time of filing. The only exceptions
5 are costs of the sale and of the writ upon which it is made,
6 which shall have priority over any other claim against the
7 property.

8 * * *

9 Section 2. The following acts and parts of acts are repealed
10 insofar as they are inconsistent with the amendment of sections
11 2 and 3(a)(1) of the act:

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

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

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

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

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

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

25 Section 3. The amendment of sections 2 and 3(a)(1) of the
26 act shall apply only to claims for which the right to file a
27 lien accrues after the effective date of this section.

28 Section 4. The Secretary of the Commonwealth shall submit to
29 the Legislative Reference Bureau a notice for publication in the
30 Pennsylvania Bulletin when the General Assembly has enacted all

1 of the following:

2 (1) This act.

3 (2) An act amending the act of October 11, 1984
4 (P.L.876, No.171), known as the Second Class City Treasurer's
5 Sale and Collection Act, to provide that tax and municipal
6 claims and other claims against a property, including
7 mortgages, judgment claims, liens or other obligations with
8 which the property is charged, shall have priority of payment
9 in order of their priority in time of filing.

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

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

18 (1) Section 4 of this act and this section shall take
19 effect immediately.

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