

## No. 150

## AN ACT

Abating certain tax penalties and interest on unpaid county, city, borough, town, township, school district, poor district, and county institution district taxes, with certain exceptions; prohibiting the sale of real property for the nonpayment of any such taxes for a certain period; and preserving certain tax liens and providing for the extension thereof.

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

Section 1. All penalties and interest imposed on unpaid delinquent county, city, borough, town, township, school district, poor district, and county institution district taxes, for the tax year one thousand nine hundred and forty-two, and all previous years, assessed and levied against any parcel or parcels of real estate, are hereby abated, if the unpaid delinquent taxes are paid as hereinafter provided, if the authority levying the tax shall have notified the county treasurer within thirty days after this act becomes effective that the taxing authority has accepted by a majority vote the provisions of this act.

In order to receive the benefits of the installment system of payment provided by this act, twenty per centum or more of the unpaid delinquent taxes due for the year one thousand nine hundred and forty-two and for all previous years shall be paid on or before the first day of November, one thousand nine hundred and forty-three; twenty per centum or more on or before the first day of November, one thousand nine hundred and forty-four; twenty per centum or more on or before the first day of November, one thousand nine hundred and forty-five; twenty per centum or more on or before the first day of November, one thousand nine hundred and forty-six; and the unpaid balance on or before the first day of November, one thousand nine hundred and forty-seven: Provided, That the taxes on such parcel or parcels of real estate levied for the year one thousand nine hundred and forty-three, together with any interest and penalties due thereon, shall be paid on or before the first day of November, one thousand nine hundred and forty-three: And provided further, That the respective current taxes on such parcel or parcels of real estate assessed and levied by such taxing authority for the years subsequent to the year one thousand nine hundred and forty-three during such installment periods shall be paid before they become delinquent. For the purposes of this act a tax shall be deemed to become delinquent on the date when a penalty attaches to the tax. If and whenever any of the said current taxes, or any of the said installments, are not paid when due and payable as herein provided, then and in that event the total

Abatement of unpaid tax penalties and interest.

Applies to all political subdivisions, for the year 1942 and all previous years, if delinquent taxes are paid as provided in act.

Abatement not effective if taxing authority does not, by majority vote, accept the provisions of the act and so notify county treasurer on or before June 21, 1943.

Installment payment of delinquent taxes required to invoke benefits of act.

Payment of 1943 taxes, interest and penalties, on or before November 1, 1943, and payment of subsequent taxes before delinquent, required to invoke continued benefits of act.

Tax deemed delinquent when penalty attaches.

Abated penalties and interest revived by delinquency in current taxes.

amount of the abated penalties and interest shall be revived and added to the unpaid taxes with the same force and effect as if such abated penalties and interest or portion thereof had never been abated, and the taxpayer shall not thereafter be entitled to any further benefits or privileges under this act.

Benefits of act also secured upon payment by November 1, 1943, of all delinquent taxes and of 1943 taxes.

Section 2. Any taxpayer or owner, having the right of redemption, may anticipate the payment of such delinquent taxes for the year one thousand nine hundred and forty-two and previous years at any time on or before November first, one thousand nine hundred and forty-three, by paying the entire amount of such delinquent taxes, and receive the benefit of this act, and in such cases payment of the taxes assessed and levied for the year one thousand nine hundred and forty-three shall be required at the time of such payment.

Act applies regardless of position of tax in stages of collection, except where property sold and period of redemption expired, or where sold other than to a political subdivision and period of redemption not expired.

Section 3. This act shall be construed to apply to all such taxes, whether or not such taxes have been returned to the commissioner's office, or to the treasurer of any city, for nonpayment, or liens therefor have been filed in the office of the prothonotary of the county, or proceedings for the collection of such taxes have been instituted in any court in said county, or where real property has been sold to a county, city, borough, town, township, school district or county institution district, at a tax sale or on a tax lien, and the period of redemption has not expired; but this act shall not be construed to apply to cases where real property has been sold other than to a county, city, borough, town, township, school district or county institution district, at a tax sale or on a tax lien, and where the period of redemption has not expired. The taxpayer shall be liable for the payment of all costs incurred, except the solicitors fees, where such taxes have been returned for nonpayment, or liens therefor have been filed in the office of the prothonotary, or proceedings for the collection thereof have been instituted in any court.

Taxpayer remains liable for costs of legal proceedings already instituted.

Parties entitled to benefits of act.

Section 4. The benefits of this act shall extend to and accrue to any successful bidder or purchaser at sheriff's or other judicial sale, grantee, transferee, mortgagee or owner having the right of redemption under a tax sale, or other party in interest in the parcel or parcels of real estate against which the above mentioned taxes have been assessed and levied, whether separated or not.

Taxpayer entitled to benefits of act as to any parcel of real estate without regard to other parcels.

Section 5. Any taxpayer or owner having the right of redemption shall have the right to pay the delinquent taxes assessed and levied against any parcel or parcels of real estate, without being required to pay the delinquent taxes assessed and levied against any other parcel or parcels of real estate in the same ward, district or other municipal subdivision.

The county commissioners of each county shall, at the cost of the county, cause to be published two times in not more than two newspapers of general circulation throughout the county, and in the legal newspaper if any, a notice to the taxpayers, giving a synopsis of the terms of this act, setting forth the benefits provided by the act, and the necessary conditions required by the taxpayers in order to receive the same. Upon application, either in person or in writing, by any taxpayer or owner, the tax levying authorities, the tax collector, the receiver or receivers of taxes, or the person or persons charged with the collection of such delinquent taxes, or the person or persons in whose custody the records of such delinquent taxes are kept, shall furnish to such delinquent taxpayers or owners a statement of the delinquent taxes owed by him to such political subdivision, showing the face amount, the penalty if any, the interest if any, and any costs or other charges in detail against such real property as shown by the records in his custody.

Every collector of taxes, whose duty it is to send to the respective taxpayers any notice or statement of their annual taxes, shall include in each such notice or statement an additional notice of the date when the next installment payment is due under the provisions of this act.

Section 6. In order to enable the taxpayer or owner having the right of redemption under a tax sale to receive the full benefits of this act, no real property shall be sold for nonpayment of taxes before November first, one thousand nine hundred and forty-three, except in counties of the second class, the county treasurer, and in cities of the second class, the city treasurer, may hold their respective tax sales of real property as provided by existing law, unless the owner of any such property to be sold at any such sale, or any one interested in such property, shall, prior to such sale, pay the first installment, as hereinbefore provided, of the delinquent taxes charged against such property, and for which it is to be sold. If the first installment of any such taxes shall be paid in order to prevent the tax sale as aforesaid, the taxpayer making such payment shall still be required to pay the current taxes before they become delinquent as hereinbefore provided in order to secure the benefits of this act. Any tax sale shall be adjourned or readjourned, or right of redemption extended as often as may be necessary, for the purpose of this section. If any tax sale is adjourned or readjourned, or right of redemption extended after advertisement or sale, no additional advertisement or notice shall be necessary for the adjourned or readjourned sale or right of redemption. No such adjournment or readjournment or redemption, failure to advertise or hold any such tax sale,

County commissioners required to advertise.

Taxing authorities required, upon application, to furnish statement of delinquent taxes, penalty, interest, costs and other charges.

Tax collectors required to send installment notices.

No tax sales to be held or completed before November 1, 1943, except in counties and cities of the second class, where first installment and current taxes must be paid as hereinbefore provided in order to prevent sale.

Lien of delinquent taxes to remain valid during period for which payment thereof is postponed.

Period during which payment of delinquent taxes is postponed not included in computing any period of limitation.

Provisions of this act to be severable.

Acts of June 19, 1939, P. L. 405 and May 1, 1941, P. L. 31, to continue effective as to taxpayers not in default thereunder.

Inconsistent acts suspended.

Taxpayers in default under other abatement acts may secure benefits of this act.

Act effective immediately.

shall invalidate the lien of any tax due and unpaid or sale had subject to redemption, but the lien of all such taxes shall be fully preserved during the entire installment period herein provided for if the taxpayer avails himself of the privileges or benefits of this act: Provided, however, That in every case where a taxpayer avails himself of the privileges or benefits of this act, the period during which payment of the said delinquent taxes is postponed or continued under this act shall not be included in computing and determining whether or not any right of the tax assessing and levying authority has been barred or lost by reason of the provisions of any statute or statutes now existing or hereafter enacted limiting the right of the said tax levying and assessing authorities to file, preserve or maintain the lien of the said taxes.

Section 7. The provisions of this act are severable, and if any of the provisions hereof are held to be unconstitutional, the decision shall not be construed to impair any other provision of this act. It is hereby declared as the legislative intent that this act would have been adopted had such unconstitutional provision not been included herein.

Section 8. The act, approved the nineteenth day of June, one thousand nine hundred and thirty-nine (Pamphlet Laws, four hundred five), and the act, approved the first day of May, one thousand nine hundred and forty-one (Pamphlet Laws, thirty-one), shall continue in full force and effect as to any and all taxpayers who have taken advantage of and are not in default in the provisions thereof. All other acts and parts of acts, general, local and special, inconsistent herewith, be and the same are hereby suspended during the time this act shall be in effect.

Section 9. Any taxpayer who has made any payment or payments on delinquent taxes under the provisions of any of the acts referred to in section eight above, but who has defaulted in any payment required by such act, may secure the benefits of this act by making payments on the balance due on all taxes covered by the provisions of this act, whether or not covered by the abatement act under which he was previously making payments.

Section 10. This act shall become effective immediately upon final enactment.

APPROVED—The 21st day of May, A. D. 1943.

EDWARD MARTIN