

No. 204
AN ACT

To amend the act, approved the seventh day of July, one thousand nine hundred forty-seven (Pamphlet Laws 1368), entitled "An act amending, revising and consolidating the laws relating to delinquent county, city, except of the first and second class and second class A, borough, town, township, school district, except of the first class and school districts within cities of the second class A, and institution district taxes, providing when, how and upon what property, and to what extent liens shall be allowed for such taxes, the return and entering of claims therefor; the collection and adjudication of such claims, sales of real property, including seated and unseated lands, subject to the lien of such tax claims; the disposition of the proceeds thereof, including State taxes and municipal claims recovered and the redemption of property; providing for the discharge and divestiture by certain tax sales of all estates in property and of mortgages and liens on such property, and the proceedings therefor; creating a Tax Claim Bureau in each county, except a county of the first class, to act as agent for taxing districts; defining its powers and duties, including sales of property, the management of property taken in sequestration, and the management, sale and disposition of property heretofore sold to the county commissioners, taxing districts and trustees at tax sales; providing a method for the service of process and notices; imposing duties on taxing districts and their officers and on tax collectors, and certain expenses on counties and for their reimbursement by taxing districts; and repealing existing laws," by giving municipal claims equal priority with taxes in the distribution of certain moneys recovered under the provisions of said act.

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

"Real Estate Tax Sale Law."

Sections 205, 301 and 304, act of July 7, 1947, P. L. 1368, amended.

Section 1. Sections two hundred five, three hundred one and three hundred four of the act, approved the seventh day of July, one thousand nine hundred forty-seven (Pamphlet Laws 1368), entitled "An act amending, revising and consolidating the laws relating to delinquent county, city, except of the first and second class and second class A, borough, town, township, school district, except of the first class and school districts within cities of the second class A, and institution district taxes, providing when, how and upon what property, and to what extent liens shall be allowed for such taxes, the return and entering of claims therefor; the collection and adjudication of such claims, sales of real property, including seated and unseated lands, subject to the lien of such tax claims; the disposition of the proceeds thereof, including State taxes and municipal claims recovered and the redemption of property; providing for the discharge and *divestiture by certain tax sales of an estates in property and of mortgages and liens on such property, and the proceedings therefor; creating a Tax Claim Bureau in each county, except a county of the first class, to act as agent for taxing districts; defining

* "divesture" in original.

its powers and duties, including sales of property, the management of property taken in sequestration, and the management, sale and disposition of property heretofore sold to the county commissioners, taxing districts and trustees at tax sales; providing a method for the service of process and notices; imposing duties on taxing districts and their officers and on tax collectors, and certain expenses on counties and for their reimbursement by taxing districts; and repealing existing laws," are hereby amended to read as follows:

Section 205. System of Accounting and Payment Over.—In each county bureau a system of accounting, certifying of claims and collections and payment over of all moneys collected or received under the provisions of this act, between the bureau and the county treasurer shall be established in the bureau as may be determined by the county commissioners, the county controller, if any, and county treasurer.

All taxes and municipal claims recovered in full by the bureau or by the county treasurer under the provisions of this act, whether by payment by the owner before sale, payment by a purchaser who has bid the upset price at a sale, by redemption or through sequestration shall be paid over to the taxing districts entitled thereto. *When, through sequestration, less than the full amount of taxes is recovered, the net amount so recovered shall be paid over to the respective taxing districts in proportion to the taxes due them.* In all other cases, including net moneys received through [sequestration or from] the management or through public or private sale of property, the moneys received shall be paid over, first, to the respective taxing district in proportion to the taxes [due them; second, the] *and* municipal claims against such property [due any taxing district; third,] *owing to such districts; second,* mortgages and other liens in order of their priority; and [fourth] *third,* except in cases of property purchased by a taxing district prior to the effective date of this act and turned over to the bureau for sale, the balance remaining shall be paid to the owner of the property sold. Such payments shall in all cases be less than the percentage to which the county is entitled in accordance with this act: Provided, however, That where by the sale or redemption of property, tax liens of the Commonwealth are recovered, payment shall first be made of the tax liens of the Commonwealth to the State Treasurer through the Department of Revenue, and in the case of the public or private sale of property by the bureau after the continuance of a former sale, because of insufficient bid, the purchase price received shall first be applied to the satisfaction of the tax liens of the Commonwealth and shall be paid over in like manner.

Moneys recovered on account of costs, fees and expenses advanced by the county or any other taxing district shall be repaid to the taxing district making the advance.

The bureau shall keep an accurate account of all moneys received by it or by the county treasurer under the provisions of this act and a separate account for each property.

All payments, out of moneys recovered, shall be made by the county treasurer under the system of accounting established, at stated intervals, but not less frequently than once every three (3) months.

Section 301. Taxes, a First Lien.—All taxes which may hereafter be lawfully levied on property in this Commonwealth by any taxing district, and all taxes heretofore lawfully levied by any taxing district on any property, the lien of which has not been lost under existing laws, (whether or not a claim has been filed, or return thereof has been made to the county commissioners) shall be and are hereby declared to be a first lien on said property. Such liens shall have priority to and be fully paid and satisfied out of the proceeds of any public sale of said property held under the provisions of this act before any mortgage, obligation, judgment claim, lien or estate with which the said property may have or shall become charged, or for which it may become liable, save and except only (1) the costs of the sale and of the proceedings upon which it is made, and tax liens in favor of the Commonwealth of Pennsylvania, which shall have priority to such tax liens and (2) *municipal claims, which shall have equal priority with such tax liens.*

Section 304. Tax Liens and Municipal Claims Divested by Sale.—The lien of all taxes and municipal claims now or hereafter imposed, levied or assessed against any property shall be divested by any public sale of such property under the provisions of this act, if the amount of the purchase money shall be at least equal to the amount of prior tax liens of the Commonwealth, the amount of all taxes and municipal claims due on such property, and costs of sale.

It is hereby made the duty of the bureau and of any other officer having claims or judgments for taxes and municipal claims for collection against any property, advertised to be sold at public sale under the provisions of this act, to give notice to the officer or person selling any such property of the amount of tax liens of the Commonwealth, and of the amount of all taxes and municipal claims against the same, and the bureau selling such property shall, through the county treasurer, pay out the proceeds arising from such sale in the order of their priority, first, the costs of sale and the proceedings upon which it is made; second, the tax liens of the Common-

wealth; third, taxes and [costs due thereon; fourth,] municipal claims and costs due thereon; and [fifth] fourth, any balance remaining to whomsoever entitled thereto.

Act effective immediately.

Section 2. The provisions of this act shall become effective immediately upon final enactment.

APPROVED—The 30th day of June, A. D. 1951.

JOHN S. FINE

No. 205

AN ACT

To further amend the act, approved the fifth day of May, one thousand nine hundred eleven (Pamphlet Laws 198), entitled "An act to establish a county court for the county of Allegheny, and prescribing its powers and duties; regulating the procedure therein, and providing for the expenses thereof," by enlarging the jurisdiction of said court in certain cases of appeals and making said jurisdiction exclusive.

Courts.

Section 6, act of May 5, 1911, P. L. 198, as amended by act of April 2, 1913, P. L. 21, and as amended in part by acts of April 24, 1935, P. L. 51, July 28, 1941, P. L. 515, April 10, 1945, P. L. 183, and April 10, 1945, P. L. 184, further amended.

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

Section 1. Section 6 of the act, approved the fifth day of May, one thousand nine hundred eleven (Pamphlet Laws 198), entitled "An act to establish a county court for the county of Allegheny, and prescribing its powers and duties; regulating the procedure therein, and providing for the expenses thereof," as amended by the act, approved the second day of April, one thousand nine hundred thirteen (Pamphlet Laws 21), and as amended in part by the acts approved the twenty-fourth day of April, one thousand nine hundred thirty-five (Pamphlet Laws 51), the twenty-eighth day of July, one thousand nine hundred forty-one (Pamphlet Laws 515), the tenth day of April, one thousand nine hundred forty-five (Pamphlet Laws 183), and the tenth day of April, one thousand nine hundred forty-five (Pamphlet Laws 184), is hereby further amended to read as follows:

Jurisdiction of county court of Allegheny County.

Section 6. The court hereby created shall have jurisdiction:

(a) In all civil actions wherein only a money judgment is sought to be recovered, and in all actions of replevin in which the sum demanded or the value of the property replevied does not exceed twenty-five hundred dollars, except in cases where the title to lands or tenements may come in question.

(b) In all proceedings brought against any husband or father, wherein it is charged that he has, without reasonable cause, separated himself from his wife or children, or from both, or has neglected to maintain his