

purchased by political subdivisions at tax sales upon the payment of the amount charged against the same and costs by installment payments, and prescribing the procedure therefor,' in so far as it relates to counties of the second class and cities, boroughs, townships and school districts situate in such counties," extending the application thereof to counties of the first class and cities and school districts located within such counties.

Taxation.

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

Section 1, act of
May 20, 1949,
P. L. 1593,
amended.

Section 1. Section 1, act of May 20, 1949 (P. L. 1593), entitled "An act to repeal the act, approved the twenty-eighth day of July, one thousand nine hundred forty-one (Pamphlet Laws 535), entitled 'An act providing for the redemption of real property purchased by political subdivisions at tax sales upon the payment of the amount charged against the same and costs by installment payments, and prescribing the procedure therefor,' in so far as it relates to counties of the second class and cities, boroughs, townships and school districts situate in such counties," is amended to read:

Partial repeal
extended to first
class counties.

Section 1. The act approved the twenty-eighth day of July, one thousand nine hundred forty-one (Pamphlet Laws 535), entitled "An act providing for the redemption of real property purchased by political subdivisions at tax sales upon the payment of the amount charged against the same and costs by installment payments, and prescribing the procedure therefor," which was partially repealed by the act approved the seventh day of July, one thousand nine hundred forty-seven (*Pamphlet Laws 1368), is hereby repealed in so far as it relates to all counties of the *first and* second class and all cities, boroughs, townships and school districts situate in such counties.

Act effective
immediately.

Section 2. This act shall take effect immediately.

APPROVED—The 1st day of December, A. D. 1959.

DAVID L. LAWRENCE

No. 618

AN ACT

Amending the act of July 5, 1947 (P. L. 1258), entitled "An act authorizing and empowering city treasurers of cities of the second class to sell at public sale, lands or real estate upon which the taxes, assessed and levied by the city or school district, are delinquent and unpaid; fixing the interests of all taxing authorities where such lands are purchased by the city; providing for the distribution of moneys received as income from or resale of such lands; and providing for a method of reselling such lands purchased, by the city or by the city and school district within said city, at any sale for the nonpayment

* "Pamphlet" in original.

of taxes, free and clear of all mortgages, ground rents, interest in or claims against said lands," authorizing an agreement between cities of the second class purchasing property at treasurer's sales and all other taxing authorities having an interest in such lands with respect to the distribution of rents, income and the proceeds of the resale of such lands.

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

Cities of second class.

Section 1. The act of July 5, 1947 (P. L. 1258), entitled "An act authorizing and empowering city treasurers of cities of the second class to sell at public sale, lands or real estate upon which the taxes, assessed and levied by the city or school district, are delinquent and unpaid; fixing the interests of all taxing authorities where such lands are purchased by the city; providing for the distribution of moneys received as income from or resale of such lands; and providing for a method of reselling such lands purchased, by the city or by the city and school district within said city, at any sale for the nonpayment of taxes, free and clear of all mortgages, ground rents, interest in or claims against said lands," is amended by adding, after section 16, a new section to read:

Act of July 5, 1947, P. L. 1258, amended by adding a new section 16.1.

Section 16.1. Notwithstanding the provisions of this act or any other act, the city and the other taxing authorities may enter into an agreement providing for the appointment of a manager or agent of any real property purchased by the city under this act, and for the application of the rents or income from such real property to the payment of compensation or commission to such manager or agent, and for the payment of repairs, fire insurance, liability insurance, water charges, sewage charges, or such other expense necessary to the maintenance of such real property as well as the payment of any balance to such taxing authorities in proportion to their interests or as such agreement may provide. The city and the other taxing authorities may make any other arrangements in connection with said real property as they deem to be best for their mutual interests, including the application of the proceeds of a resale of such property by the city prior to distribution of the proceeds for taxes and other claims to water and sewage charges which have accrued subsequent to the acquisition of title to such property by the city and to the cost of any municipal improvements made subsequent to the acquisition of title to such property by the city which have benefited the property.

Agreement to appoint a manager and apply rents and income for mutual interests.

APPROVED—The 1st day of December, A. D. 1959.

DAVID L. LAWRENCE