

one year only and shall be passed or adopted, if for a school district, during the period other school taxes are required by law to be levied and assessed by such district. Each ordinance and resolution shall state that it is enacted under the authority of the act of June twenty-fifth, one thousand nine hundred forty-seven (Pamphlet Laws 1145), and its amendments. Any ordinance or resolution now in effect which imposed any such tax for a period of more than one year shall remain in effect, and the taxes imposed by such ordinance or resolution shall be collected for the current tax year only. The provision of this subsection requiring taxes upon the transfer of real property, or of any interest in real property, to be paid by the transferor, shall not apply to any ordinance or resolution imposing such tax adopted prior to June twenty-eighth, one thousand nine hundred fifty-five. All such ordinances shall continue in full force and effect until the end of the year for which the tax was imposed. All such ordinances and resolutions and the collection of all taxes thereunder are validated.

Any assessment of a tax on personal property of a decedent shall include all property owned, held or possessed by the decedent, which should have been returned by him for taxation for any former year or years not exceeding five (5) years prior to the year in which the decedent died.

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Section 2. Clause (g) of subsection E of section 1 of the act is repealed.

Clause (g), subsection E, section 1 of the act, repealed.

APPROVED—The 23rd day of September, A. D. 1961.

DAVID L. LAWRENCE

No. 680

AN ACT

Amending the act approved July 7, 1947 (P. L. 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," providing for the sale of mobilehomes or house trailers taxed as real estate.

Real Estate Tax Sale Law.

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

Definition of "Property," section 102, act of July 7, 1947, P. L. 1368, amended May 20, 1949, P. L. 1602, further amended.

Section 1. The definition of "Property" in section 102, act of July 7, 1947 (P. L. 1368), known as the "Real Estate Tax Sale Law," amended May 20, 1949 (P. L. 1602), is amended to read:

Section 102. Definitions.—As used in this act, the following words shall be construed as herein defined, unless the context clearly indicates otherwise:

* * * * *

"Property," real property *which shall include a mobilehome or house trailer permanently attached to land or connected with water, gas, electricity or sewage facilities*, subject to a tax lien or against which a claim is being or has been filed as a lien. "Property," includes both seated and unseated lands.

* * * * *

Subsection (a), section 308 of the act, amended November 19, 1959, P. L. 1513, further amended.

Section 2. Subsection (a) of section 308 of the act, amended November 19, 1959 (P. L. 1513), is amended to read:

Section 308. Notice of Filing of Returns and Entry of Claim.—(a) Not later than the thirty-first day of July of each year, or for the first year a county operates under this act, not later than the thirty-first day of October, the bureau shall give notice of the return of said taxes and the entry of such claim to each delinquent taxable, by United States registered mail or United States certified mail, return receipt requested, postage prepaid, addressed to the owner personally at his last known post office address and by posting on the property affected. *In the case of a mobilehome or house trailer subject to real property tax, a copy of such notice shall at the same time and in like manner be sent to the encumbrance holders of record.* Each mailed and posted notice shall, (1) show all the information shown on the claim entered, (2) state that if payment of the amount due the several taxing districts for said taxes is not made to the bureau on or before the thirty-first day of December next following, in cases where the notice was mailed

prior to August first, or that if payment is not made on or before March thirty-first, in cases where the notice was mailed on or after August first, or no *exceptions thereto filed, the said claim shall become absolute, (3) state that on July first of the year in which such notice is given or if the notice was mailed after July thirty-first, that on the first day of the month (naming it) in which the notice was mailed the one (1) year period of redemption shall commence or has commenced to run, and that if redemption is not made during that period as provided by this act, the property shall be sold at judicial sale and there shall be no further redemption after such sale.

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APPROVED—The 23rd day of September, A. D. 1961.

DAVID L. LAWRENCE

No. 681

AN ACT

Amending the act of June 24, 1939 (P. L. 872), entitled "An act to consolidate, amend and revise the penal laws of the Commonwealth," prohibiting the removal of mobilehomes or house trailers to evade certain taxes, and penalizing mobilehome or house trailer court operators for failure to make certain reports.

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

Section 1. The act of June 24, 1939 (P. L. 872), known as "The Penal Code," is amended by adding, after section 699.13, a new section to read: Act of June 24,
1939, P. L. 872.
amended by
adding a new
section 699.14.

Section 699.14. Removal of Mobilehome or House Trailer to Evade Tax; Failure of Court Operator to Make Reports.—Whoever being the titled owner of a mobilehome or house trailer which is subject to a real property tax, and having received an official tax notice levying a real property tax thereon, thereafter for the purpose of evading the payment of such tax removes such mobilehome or house trailer from the political subdivision levying such tax, shall, upon conviction in summary proceedings, be sentenced to pay a fine of not more than fifty dollars (\$50) or to undergo imprisonment not exceeding twenty-five (25) days.

Whoever, being an operator of a mobilehome or house trailer court, shall fail to submit to the tax assessor of the political subdivision in which such court is located,

* "exemptions" in original.