

do not follow any occupation or calling, as well as unnaturalized foreign-born persons who shall have resided within this Commonwealth for one whole year as citizens of this Commonwealth.

(c) All other things and persons now taxable by the laws of this Commonwealth for county, city and school purposes.

Section 2. The provisions of this act shall become effective the thirtieth day of June, one thousand nine hundred fifty-three.

Act effective
June 30, 1953.

APPROVED—The 17th day of July, A. D. 1953.

JOHN S. FINE

No. 109

AN ACT

To further 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 clarifying the provisions which authorize cities of the third class and school districts within such cities to accept the provisions of the act, and changing the date on which the period of redemption commences to run on tax claims.

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

Section 1. The definition of "Taxing District" in section 102 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,

"Real Estate Tax
Sale Law."

Definition of
"Taxing Dis-
trict" in section
102, act of July
7, 1947, P. L.
1368, as
amended by act
of May 20, 1949
P. L. 1602,
further amended

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," as amended by the act, approved the twentieth day of May, one thousand nine hundred forty-nine (Pamphlet Laws 1602), is hereby further amended to read as follows:

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

* * * * *

"Taxing District," any county except a county of the first class, city except a city of the first or second class, or second class A, borough, incorporated town, township, school district, except a school district of the first class, or a school district within a city of the second class A, or institution district: Provided, however, That this act shall not be construed to require any city of the third class, or any school district within a city of the third class, to collect its delinquent taxes on property under and in accordance with the provisions of this act, if the city or the school district shall notify the Tax Claim Bureau, in writing, on or before the first day of May, 1948 that, pursuant to a resolution of the city council, the city or the board of directors of the school district has resolved that returns of property will not be made under the provisions of this act but that its delinquent taxes will be collected by the filing of liens in the office of the prothonotary, or by sale of such property at a

city treasurer's sale under existing laws. Any such city and any such school district *in any county having adopted the system provided by this act* may, in any year [after 1948] notify the Tax Claim Bureau on or before the first day of May of the year that, pursuant to a resolution of the city council, or of the board of directors, the city or school district, as the case may be, has resolved to collect its delinquent taxes on property under and in accordance with the provisions of this act, and thereafter the city's or school district's delinquent taxes shall be collected only under and in accordance with the provisions of this act: Provided further, That this act shall not apply in any county [, the county commissioners of which, shall during the month of January, one thousand nine hundred forty-eight, adopt a resolution electing not to accept the provisions of this act, but to continue to collect its delinquent taxes, sell real estate and hold tax sales under and in accordance with existing laws] *unless the county commissioners have adopted the system provided by this act for the collection of its delinquent taxes*, but any such county may, in any year [after 1948], by resolution adopted by the county commissioners during the month of January, elect to collect its delinquent taxes on property and those of other taxing districts using the return system, under and in accordance with the provisions of this act.

Section 2. Subsection (a) of section 308 of the act, as last amended by the act, approved the second day of May, one thousand nine hundred forty-nine (Pamphlet Laws 890), is hereby further amended to read as follows:

Section 308. Notice of Filing of Returns and Entry of Claim.—

(a) Not later than the thirty-first day of July of each year, 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, return receipt requested, postage prepaid, addressed to the owner at his last known post office address. If no post office address of the owner is known, or if a notice mailed to an owner at such last known post office address is not delivered to him by the postal authorities, then notice, as herein provided, shall immediately be posted on the property affected. 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 county treasurer on or before the thirty-first day of December next following, or no exceptions thereto filed, the said claim shall become absolute, (3) state that on [August] *July* first of the year in which such notice is given the one (1) year period of redemption shall commence or has commenced to run, and that if redemption is not

Subsection (a)
of section 308,
said act, as last
amended by act
of May 2, 1949,
P. L. 890,
further amended.

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.

Act effective immediately.

Section 3. The provisions of this act shall become effective immediately upon final enactment.

APPROVED—The 17th day of July, A. D. 1953.

JOHN S. FINE

No. 110

AN ACT

To repeal the act, approved the fourteenth day of May, one thousand nine hundred forty-nine (Pamphlet Laws 1340), entitled "An act requiring political subdivisions to file copies of zoning ordinances, together with maps or plans indicating the area or zones of the political subdivision affected by such ordinances, in the recorder's office; invalidating zoning ordinances heretofore adopted unless copies thereof, together with maps, are filed within a certain time; and imposing duties and conferring powers on recorders of deeds," and all acts amending the same, and validating zoning ordinances or amendments thereto of political subdivisions not filed, recorded or indexed as required by law.

Zoning.

Act of May 14, 1949, P. L. 1340, and amendments thereto repealed.

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

Section 1. The act, approved the fourteenth day of May, one thousand nine hundred forty-nine (Pamphlet Laws 1340), entitled "An act requiring political subdivisions to file copies of zoning ordinances, together with maps or plans indicating the area or zones of the political subdivision affected by such ordinances, in the recorder's office; invalidating zoning ordinances heretofore adopted unless copies thereof, together with maps, are filed within a certain time; and imposing duties and conferring powers on recorders of deeds," and all acts amending said act are hereby repealed.

Zoning ordinances or amendments thereto of political subdivisions not filed, recorded or indexed as required by law, validated.

Section 2. Whenever heretofore any political subdivision authorized to adopt a zoning ordinance or amendment thereto has adopted such an ordinance or amendment thereto as provided by law but has failed to file the same, together with maps or plans of the political subdivision or parts thereof and statements concerning type and kinds of restrictions or regulations for each zone or area, in the office of the recorder of deeds of the proper county, or has filed such ordinance and maps or plans in the office of the recorder of deeds in the proper county but has failed to file the same in such office within the time prescribed by law, or whenever heretofore any recorder of deeds has failed to properly record and index any such material as re-