

Section 1. Section 1702, act of April 9, 1929 (P. L. 343), known as "The Fiscal Code," amended April 20, 1949 (P. L. 631), is amended to read:

Section 1702,
act of April 9,
1929, P. L. 343,
amended April
20, 1949, P. L.
631, further
amended.

Section 1702. Failure of Corporation, Association, Exchange, or Person to Make Bonus or Tax Reports on Time.—If any corporation, association, exchange, or person, or the officer or officers of any corporation, association, or exchange, shall neglect or refuse to furnish to the Department of Revenue, within the time prescribed by law, or any extension thereof granted by the Department of Revenue, any bonus or tax report required by sections seven hundred six, seven hundred seven, seven hundred eight, seven hundred ten, seven hundred thirteen, seven hundred fourteen, seven hundred fifteen, seven hundred sixteen, seven hundred nineteen or seven hundred twenty, of this act, *unless within thirty days after the report became due it has been filed, the amount of the tax or bonus admitted to be due has been paid, and reasons satisfactory to the Department of Revenue have been shown to the Department of Revenue why the reports were not furnished to it as required by this act*, it shall be the duty of the Department of Revenue to add to the bonus or tax of such corporation, association, exchange, or person, for each and every tax period for which such report was not so furnished, the following percentages, which shall be collected with the bonus or tax in the usual manner of settling and collecting such bonus or tax:

On the first one thousand dollars of bonus or tax, ten per centum; on the next four thousand dollars, five per centum; and on everything in excess of five thousand dollars, one per centum.

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

DAVID L. LAWRENCE

No. 616

AN ACT

Authorizing cities of the first class and school districts of the first class to collect self-assessed taxes by the use of a lien and sale procedure; imposing certain duties on prothonotaries, and providing for methods of reviving liens of self-assessed taxes, and imposing certain costs.

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

Self-Assessed
Tax Lien Act.

Section 1. This act shall be known and may be cited as the "Self-Assessed Tax Lien Act."

Definition.

First class city and school district to certify to the prothonotary under certain conditions taxes due.

Section 2. As used in this act, "Self-assessed tax" means any tax levied by any political subdivision of the Commonwealth for which the taxpayer is required to compute and file, together with payment, a return with the local collector or receiver of taxes.

Section 3. (a) Any city of the first class and any school district of the first class may transmit to the prothonotary of its county a certified record of the self-assessed tax of any taxpayer who fails to—

(1) Compute and file a self-assessed tax return when required to do so, or

(2) Pay any or all of the declared amount due, or

(3) Compute correctly or understates the amount of the self-assessed tax due.

(b) Every certified record shall contain the name of the taxpayer, his address, the specific self-assessed tax involved, amount of the tax due, penalty and interest thereon, and the year for which the said tax has been levied.

Tax lien: docketing and indexing: continuance, revival procedure.

Section 4. (a) The prothonotary shall enter every certified record in a docket maintained in the prothonotary's office. This docket shall be designated "Self-Assessed Tax Lien Docket," and such tax lien shall be indexed as judgments are now indexed.

(b) All certified records shall be a lien upon the real estate of the taxpayer within the county in which such city of the first class or school district of the first class is located from the date of entry upon the docket and until paid.

(c) The lien shall continue for five years and may be revived and continued in the manner now or hereafter provided for revival of judgments, or by the filing of a suggestion of nonpayment and averment of default in the form hereinafter provided, within each period of five years following—

(1) The date on which the certified record of self-assessed taxes was entered and docketed,

(2) The date on which a writ of scire facias was issued thereon,

(3) The date on which any judgment was entered thereon,

(4) The date on which a previous suggestion of nonpayment and averment of default was filed,

(5) The date on which a judgment of revival was obtained thereon.

(d) The suggestion and averment shall be in the following form under the caption of the claim:

“And now the claimant by its solicitor, or by the chief of its delinquent tax bureau, suggests of record that the above claim is still due and owing to the claimant, and avers the defendant is still in default for nonpayment thereof. The prothonotary is hereby directed to enter this suggestion and averment on the Self-Assessed Tax Lien Docket, and also index it upon the judgment index of the court for the purpose of continuing the lien of the claim.” Such suggestion and averment shall be signed by, or have stamped thereon, a facsimile signature of the solicitor or chief executive officer of the claimant or the chief of its delinquent tax bureau.

(e) The prothonotary shall docket and index the suggestion and averment directed therein, and for such services shall be entitled to a fee of one dollar (\$1) to be taxed and collected as costs in the claim. The filing and indexing of such suggestion and averment within five years of filing the claim, or the issuing of any writ of scire facias thereon or any judgment thereon or the filing of any prior suggestion and averment of default, shall have the same force and effect for the purpose of continuing and preserving the lien of the claim as *though a writ of scire facias had been issued or a judgment or judgment of revival had been obtained within such period. It shall be lawful for a writ of scire facias to issue and be prosecuted to judgment in the manner in which such writs are now ordinarily employed. The above described procedures shall be in addition to any other methods of collection that may be or are presently authorized.

Section 5. Nothing herein shall affect the taxpayers' rights to appeal from any assessment, and any issue which can be determined on such appeal shall not be subject to review in any proceeding on the lien.

Right to appeal
not affected.

Section 6. This act shall take effect immediately.

Act effective
immediately.

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

DAVID L. LAWRENCE

No. 617

AN ACT

Amending the 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

* “through” in original.