

No. 108

AN ACT

Amending the act of 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," further regulating notice given to delinquent taxables.

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

Real Estate Tax Sale Law.

Section 1. Subsection (a) of section 308, act of July 7, 1947 (P. L. 1368), known as the "Real Estate Tax Sale Law," amended November 19, 1959 (P. L. 1513), is amended to read:

Subsection (a), section 308, act of July 7, 1947, P. L. 1368, amended November 19, 1959, P. L. 1513, further amended.

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. *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 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 May, A. D. 1961.

DAVID L. LAWRENCE

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No. 109

AN ACT

Amending the act of May 4, 1927 (P. L. 519), entitled "An act concerning boroughs, and revising, amending, and consolidating the law relating to boroughs," redesignating the burgess as the mayor.

The Borough
Code.

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

Section 820, act of May 4, 1927, P. L. 519, reenacted and amended July 10, 1947, P. L. 1621, further amended.

Section 1. Section 820, act of May 4, 1927 (P. L. 519), known as "The Borough Code," reenacted and amended July 10, 1947 (P. L. 1621), is amended to read:

Section 820. Election of [Burgess] *Mayor*.—Electors of every borough shall, at the municipal election in the year one thousand nine hundred and forty-nine, and every four years thereafter, elect one person as [burgess] *mayor*, who shall hold office for a term of four years from the first Monday of January next succeeding his election.

Section 2. Whenever in any law the word burgess is used, it shall be deemed to mean mayor of a borough.

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

DAVID L. LAWRENCE