

No. 410

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," requiring taxes levied for the current year to be included in the upset price at the sale of any property upon a claim absolute.

**Real Estate Tax
Sale Law.**

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

**Section 605, act
of July 7, 1947,
P. L. 1368,
amended.**

Section 1. Section 605, act of July 7, 1947 (P. L. 1368), known as the "Real Estate Tax Sale Law," is amended to read:

Section 605. Upset Sale Price.—The bureau shall fix as the upset price to be realized at the sale of any property upon a claim absolute, the sum of (a) the tax liens of the Commonwealth, (b) the amount of the claim absolute and interest thereon on which the sale is being held, (c) the amount of any other tax claim or tax judgment due on such property and interest on the judgment to the date of sale, (d) the amount of all accrued taxes *including taxes levied for the current year*, whether or not returned, a record of which shall be furnished to the bureau by tax collectors, receivers of taxes and taxing districts, (e) the amount of the municipal claims against the property, and (f) the record costs and costs of sale, including pro rata costs of the publication of notice and costs of mail and posted notices in connection with the return of the claim and mail and posted notices of sale.

It shall be the duty of all taxing districts, having municipal claims against any such property, to certify

the amount thereof to the bureau for the purpose of including the same in the upset price.

No sale of property shall be made by the bureau unless a bid equal to the upset price is made, and where sufficient is not bid, the sale shall be continued from month to month without further advertisement for not more than three (3) months in order to give the bureau a chance to sell the property at private sale, or to petition court for an order to sell the same, freed and discharged of all liens as hereinafter provided.

Section 2. This act shall take effect immediately.

Act effective immediately.

APPROVED—The 4th day of August, A. D. 1961.

DAVID L. LAWRENCE

No. 411

AN ACT

Authorizing the Department of Property and Supplies, with the approval of the Governor, to sell and convey .78 acres, more or less, of land situate in the Borough of East Stroudsburg, Monroe County.

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

Real property.

Section 1. The Department of Property and Supplies, with the approval of the Governor, is hereby authorized on behalf of the Commonwealth of Pennsylvania to sell to the Borough of East Stroudsburg the following described tract of land, together with all improvements thereon except two sheet metal buildings presently under the jurisdiction of the Department of Highways, situate in East Stroudsburg Borough, Monroe County, for the consideration of three hundred sixty-five dollars (\$365), all that certain piece or tract of land bounded and described as follows:

Department of Property and Supplies, with approval of Governor, authorized to sell certain land in East Stroudsburg Borough, Monroe County.

Beginning at an iron pin, said pin being located in the following manner: From an iron pipe at the intersection of the northerly side of Day Street and the division line between land of the late Chas. M. Bryant and land now or formerly owned by F. H. Smith Est. the last mentioned line being used as a base line for the following description: Measuring southwesterly from the last mentioned iron pipe along the Bryant-Smith base line south 64 degrees 0 minutes west 28.85 minutes to the southerly side of Day Street; thence in a southeasterly direction along the southerly side of Day Street south 51 degrees 41 minutes east 12.5 minutes to the above

Description.

* "The" in original.