

No. 11

AN ACT

HB 774

Amending the act of May 25, 1945 (P.L. 1050, No. 394), entitled "An act relating to the collection of taxes levied by counties, county institution districts, cities of the third class, boroughs, towns, townships, certain school districts and vocational school districts; conferring powers and imposing duties on tax collectors, courts and various officers of said political subdivisions; and prescribing penalties," providing for a hearing before a distraint may proceed.

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

Section 1. Section 17, act of May 25, 1945 (P.L. 1050, No. 394), known as the "Local Tax Collection Law," is amended to read:

Section 17. Distress and Sale of Goods and Chattels of Taxpayer.—Every tax collector shall have power, in case of the neglect or refusal of any person, copartnership, association, or corporation, to make payment of the amount of any tax due by him, after two months from the date of the tax notice, to levy the amount of such tax, any penalty due thereon, and costs, not exceeding costs and charges allowed constables for similar services, by distress and sale of the goods and chattels of such delinquent, wherever situate or found, **[upon giving at least ten days' public notice of such sale,] provided the distraint levy includes written notice thereon that, within ten days after the date of the levy, the alleged delinquent may appear at the office of the district magistrate in the district in which the goods and chattels are located and demand a hearing on the merits of the claim and also upon giving public notice of such sale, at least twenty days after the date of the levy or at least ten days after any hearing on the merits in which the alleged delinquent is adjudged delinquent,** by posting ten written or printed notices, and by one advertisement in a newspaper of general circulation published in the county.

No failure to demand or collect any taxes by distress and sale of goods and chattels shall invalidate any return made, or lien filed for nonpayment of taxes, or any tax sale for the collection of taxes.

APPROVED—The 1st day of February, A. D. 1974.

MILTON J. SHAPP

The foregoing is a true and correct copy of Act of the General Assembly No. 11.



Secretary of the Commonwealth.