

No. 1977-89

AN ACT

HB 767

Amending the act of July 7, 1947 (P.L. 1368, No.542), 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 extending the deadline for counties of the second class; and providing an exemption for certain counties of the fourth class.

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

Section 1. The definition of "Taxing District" of section 102, act of July 7, 1947 (P.L. 1368, No.542), known as the "Real Estate Tax Sale Law," amended October 21, 1975 (P.L.429, No.121), is amended to read:

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 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 of the second class unless the county commissioners have adopted the system provided by this act for the collection of its delinquent taxes and such county in any year, by resolution adopted by the county commissioners during the month of January, elects to collect its delinquent taxes on property and those of other taxing districts under the return system under and in accordance with the provisions of this act: Provided, however, That this exemption shall only be available for a **[three] six** year period immediately following **[the effective date of this amendatory act] January 1, 1976: Provided, further, That any county of the fourth class which has not previously held a tax sale pursuant to this act may, by resolution adopted by its commissioners, be exempt from collecting its delinquent taxes pursuant to the provisions of this act: Provided, however, That this exemption shall only be available for a three year period immediately following January 1, 1976 and the county commissioners shall by resolution, provide for the collection of delinquent taxes during this interim.**

Section 2. This act shall take effect immediately.

APPROVED—The 9th day of December, A. D. 1977.

MILTON J. SHAPP