

No. 1998-47

AN ACT

SB 506

Amending the act of June 23, 1931 (P.L.932, No.317), entitled "An act relating to cities of the third class; and amending, revising, and consolidating the law relating thereto," defining delinquent local taxes as 30 days after the final deadline for paying the taxes.

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

Section 1. Section 2541 of the act of June 23, 1931 (P.L.932, No.317), known as The Third Class City Code, reenacted and amended June 28, 1951 (P.L.662, No.164), is amended to read:

Section 2541. Public Sale of Property to Satisfy Tax Claims.—*(a)* In addition to other remedies provided for the collection of delinquent city taxes, the city treasurer may sell at public sale, in the manner hereinafter provided, any property upon which the taxes, assessed and levied, have not been paid and have become delinquent, unless such property has already been purchased and is held for the benefit of all the tax levying authorities concerned.

(b) For purposes of this section, taxes shall be considered delinquent thirty days after the final deadline for payment of such taxes for the current tax year.

Section 2. This act shall take effect in 60 days.

APPROVED—The 29th day of April, A.D. 1998.

THOMAS J. RIDGE