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THE GENERAL ASSEMBLY OF PENNSYLVANIA

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**SENATE BILL**

No. **728** Session of  
1961

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MR. PROPERT, IN PLACE, JUNE 5, 1961.

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MR. PROPERT, COMMITTEE ON FINANCE, AS AMENDED,  
JULY 11, 1961.

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**AN ACT**

Amending the act of July 7 1947 (P L 1368) entitled "An act amend-  
ing 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 insti-  
tution district taxes providing when how and upon what prop-  
erty 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

EXPLANATION—CAPITAL LETTERS indicate new matter added to bill. Matter stricken through is to be omitted from bill. Underscoring indicates new matter added to existing law. [Brackets] indicate matter stricken from existing law.

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" authorizing taxes to be collected by actions of assumpsit

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

1 Section 1 The act of July 7 1947 (P L 1368) known as the "Real  
2 Estate Tax Sale Law" is amended by adding after Article VII a new  
3 article to read

4 ARTICLE VII-A

5 COLLECTION OF TAXES BY ACTIONS OF ASSUMPSIT

6 Section 701A Actions of Assumpsit In addition to the sale of prop-  
7 erty authorized by this act any THE TAX CLAIM bureau may proceed  
8 for the recovery and collection of taxes by action of assumpsit against  
9 the person who was the owner of the property at the time such taxes  
10 became payable to the taxing district Any such action of assumpsit  
11 shall be commenced within ~~three~~ SIX years of the date on which the  
12 taxes became payable

13 Section 2 This act shall take effect immediately

**1076—Printer's No.** 4

We certify that this bill has passed the Senate and the House of  
Representatives

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Chief Clerk, Senate

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President pro tempore, Senate

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Speaker, House of Representatives

Approved The ..... day of ..... A. D. 1961.

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Governor