

No. 132

AN ACT

Relating to delinquent taxes on seated lands, and prescribing interest charges on nonpayment thereof; requiring the receivers and collectors of county, city, borough, town, township, school district and poor district taxes to make a return to the county commissioners of such unpaid taxes, and providing for the lien thereof; authorizing the county treasurers to collect such taxes, and to sell seated lands at public sale for taxes heretofore or hereafter returned as unpaid; and authorizing the county commissioners to purchase such lands and resell the same under certain circumstances.

Delinquent taxes on seated land.

Collector to make return to county commissioners.

Interest to be added.

Commissioners to docket return.

Index.

Certification to county treasurer.

Section 1. Be it enacted, &c., That from and after the passage of this act, it shall be the duty of each receiver or collector of any county, city, borough, town, township, school district or poor district taxes, to make a return to the county commissioners of such taxes which are assessed and levied on seated lands, and which are unpaid, and for which no liens have been filed, not later than the first Monday of May, in the year succeeding the year in which the respective taxes were assessed and levied, filing therewith a description of said real estate by adjoining, or otherwise, sufficient to identify said land with name of the owner or reputed owner against whom such taxes were assessed and levied, and the amounts of taxes unpaid, and the year during which the said taxes were assessed or levied. In addition to penalties under existing laws, interest at the rate of six per centum per annum shall be added, beginning on the first day of May, of the year following the levy and assessment of such tax, until such taxes are paid or the seated lands responsible therefor are sold as hereinafter provided.

Section 2. Upon receipt of such returns, the county commissioners shall enter upon a docket, to be styled Tax Return Docket, the returns so made, with a description of the said lands, which return and entry shall constitute a lien on such lands. Such returns for each ward in each city and borough, and for each township and incorporated town, shall be alphabetically indexed, with name of owner and locality and year during which the return was filed and page of the docket wherein the lien is recorded, in a book or books to be provided by the county commissioners, to be known as the tax lien index.

Section 3. After the receipt of such returns and recording thereof upon the said docket, the county commissioners shall certify said returns, together with all previous returns for delinquent taxes filed in the office of the said commissioners which may have been filed under law heretofore authorizing the same, to the county treasurer, who is authorized and empowered to receive

and collect the same, and who shall sell the seated lands upon which such taxes were assessed and levied to secure the payments of such taxes as are unpaid and the accruing costs and interest as hereinafter provided. The treasurer shall keep a record of all taxes received or collected by him, and pay over and distribute the same, less the costs and charges to which he may be entitled, to the proper parties entitled to receive the same, for the uses and purposes for which such taxes were assessed or levied; and shall certify to the county commissioners, within fifteen days following the payment thereof, a list of the taxes thus by him collected for entry and satisfaction upon the said Tax Return Docket of Seated Lands, to be kept by the county commissioners.

Treasurer to
sell lands.

Record of
collections.

Tax Return
Docket.

Section 4. All taxes unpaid and so returned and docketed, as aforesaid, shall be a first lien, subject as hereinafter stated, on said real estate liable for the payment thereof, together with all charges, interest, expenses and fees added thereto for failure to pay promptly; and such liens shall have priority to and be fully paid and satisfied out of the proceeds of any judicial sale of said property before any mortgage, obligation, claim, lien or estate with which said property may have or shall become charged or for which it may become liable, save and except only the costs of the sale and of the writ upon which it is made, and liens in favor of the Commonwealth of Pennsylvania, which shall have priority to such tax liens.

Lien.

Priority.

Section 5. Such tax so returned and filed and entered upon said docket shall remain a lien upon said property until fully paid and satisfied, or until the property shall be sold in accordance with provisions hereof: Provided, however, That no such lien shall continue for a longer period than five years from the date of the entry of such return in said return docket.

Duration of lien.

Section 6. After such return of taxes shall have been made in accordance with the provisions hereof, responsibility of the tax collector or receiver of taxes for the collection of the taxes so returned shall cease. On making such return, the tax collector or receiver of taxes shall be entitled to exoneration from the taxes so returned on the settlement of his accounts. On any unpaid taxes returned to the county commissioners, the tax collector or receiver of taxes shall be entitled to receive a commission of two per centum (2%) from the taxing district for which such tax is returned when the tax is paid by the county treasurer to the proper taxing district; provided, that, where the tax collector is paid on a salary basis, he shall not be entitled to receive this commission of two per centum (2%).

Return to relieve
collector.

Exoneration.

Commission
allowed col-
lector.

Section 7. The county treasurer shall advertise the fact of holding such sale, once a week for the three successive weeks prior to the holding of such sale, in at

Advertisement
of sale.

least two newspapers of general circulation in the county in which such seated land is located, if there be two newspapers so published; if there be only one, then in such newspaper so published in the county.

Such advertisement shall set forth:

- (a) The purpose of such sale.
- (b) The time of such sale.
- (c) The place of such sale.
- (d) The terms of such sale.
- (e) A list of the seated lands affected and their location, and the owner or reputed owner of each.
- (f) Amount of taxes and interest.

Notice.

In addition to such advertisement, at least ten days before any such sale, written notice thereof shall be served by the county treasurer, by registered mail, upon the owner of such land, and if the whereabouts of the owner is unknown, such notice shall be served by registered mail upon the terre tenant, if any. If such notice cannot be served in said manner on the owner or terre tenant, then such notice shall be served by the county treasurer by posting the same in the courthouse and at a conspicuous place on the premises.

Service.

Posting.

Costs.

The cost of such advertisements, notices, and the service thereof shall be taxed as part of the costs of such proceedings and shall be paid the same as the other costs.

Date of sale.

Section 8. Such sale shall be made on the first Monday of August in the second year succeeding the year in which the respective taxes are assessed and levied, or on any day to which such sale may be adjourned, except in the case of taxes levied for any year prior to the year one thousand nine hundred and thirty, in which case and for such taxes, the sale shall be held in the year one thousand nine hundred and thirty-one, or on any day to which such sale is adjourned: Provided, That if any such sale be adjourned or readjourned by public announcement at such sale or adjournment, no additional advertisement or notice shall be necessary for such adjourned or readjourned sale unless such adjournment or readjournment be for a longer period than thirty days.

Adjourned sales.

Fees.

For each tract of land so disposed of, the county treasurer shall be entitled to the following fees, which shall be taxes as part of the costs of such proceedings, and shall be paid the same as other costs:

Advertising each tract, including printer's charge, the actual cost.

Selling each tract, or part thereof,25
Writing and signing each deed,	1.50
Acknowledging every deed,50
Writing and filing every bond to acknowledge the purchase money,25

The county shall, in the first instance, be liable for the

cost of advertising treasurers' sales, and the fees collected for such advertising shall be paid into the county treasury for the use of the county.

For receiving and paying over the purchase money or taxes collected by him, the county treasurer shall be entitled to a commission of two per centum (2%) thereof; such commission to be deducted from the amount to be paid to the taxing district upon any settlement with the taxing district, and upon presentation to the taxing district of a transcript of the information required to be compiled by the county treasurer by section eleven hereof.

Commission allowed treasurer.

Section 9. No sale shall be valid where the taxes and interest have been paid prior to said advertisement, or where the taxes, interest, and costs have been paid after advertisement and before sale, or when such taxes are not legally due and collectible. No such sale shall discharge the lien of any mortgage which shall have been recorded before such taxes became liens by return and docketing as herein provided, and which is or shall be prior to all other liens, except other mortgages, ground rents, municipal claims, and/or other taxes, and no such sale shall discharge the lien of any ground rent, municipal claim, or tax remaining unpaid. Any real estate sold under this act may be redeemed by the owner, his heirs or legal representatives, or by any lien creditor, or his heirs, assigns or legal representatives, or by anyone interested in said real estate for the benefit of the owner thereof, at any time within two years after such sale, by the payment to the county treasurer of the full amount which the purchaser paid to said treasurer for taxes, interest, and costs, and twenty-five per centum of the amount of tax in addition thereto. In case the purchaser has paid any taxes of any kind whatsoever, assessed and levied against said property, the same shall be reimbursed to said purchaser before any redemption shall take effect. No sale of seated lands for taxes, under the provisions of this act, shall be prejudiced or defeated by proof that there was personal property to be found on the premises sufficient to pay the taxes assessed thereon, nor shall such sale be prejudiced by reason of the fact that such lands so assessed as seated lands were at the time unseated.

Invalidity of sale.

Lien of mortgage.

Redemption.

Sale not to be prejudiced.

When any real estate is so sold, no lien whatsoever against such real estate shall be deemed to be discharged during the period for redemption; but if such real estate is not redeemed, then all liens against the same, except such liens as are hereinbefore specifically saved, shall be deemed to be discharged from the date that the right of redemption expired.

Lien not discharged until expiration of redemption period.

When any real estate is so redeemed by a lien creditor, or his heirs, assigns or legal representatives, or by any person interested for the benefit of the owner, the

Land redeemed by lien creditor.

- Redemption certificate. county treasurer shall issue to the person redeeming such real estate a certificate, stating the fact of such redemption, a brief description of the real estate redeemed, and the amount of the redemption money paid, which certificate may be entered in the office of the prothonotary of the county as a judgment against the owner of the real estate for the amount stated therein. The lien of any such judgment shall have priority over all other liens against such real estate except such liens as would not have been discharged had no redemption been made.
- Judgment. Section 10. It shall be the duty of the purchaser or purchasers at this treasurer's sale, as soon as the property is struck down, to pay the amount of the purchase money, or such part thereof as may be necessary to pay all taxes, interest, and costs, and also one dollar and fifty cents for the use of the prothonotary for entering the report of the treasurer and acknowledgment of the treasurer's deed, as hereinafter mentioned, and in case said amount is not forthwith paid after the property is struck down, the sale may be avoided and the property immediately put up again by the said treasurer.
- Payments by purchaser at sale. Any such property, for which an amount sufficient to pay taxes, interest, and the costs is not bid, shall be purchased by the county commissioners, in which event the requirements of the preceding paragraph of this section shall not apply.
- Purchase by county commissioners. Section 11. The county treasurer shall keep in his office a book in which he shall enter all collections of taxes made by him, and the sales made by him, giving a description of each property sold, the name of the owner thereof as the same appears upon the duplicates or has been returned to him, the time of sale, and the price at which sold, together with the amount of the taxes, interest, and costs.
- Records to be kept by treasurer. Section 12. It shall be the duty of the county treasurer, at the first term of a court of common pleas of the proper county succeeding any such sale, to make a report and return, wherein he shall set forth a brief description of the land or property sold, the name of the person (where known) in which the same is assessed, the amount of tax and the year for which the same is assessed, the time when and the newspapers in which the advertisement for sale was made, with a copy of said advertisement, the time of sale, the name of the purchaser, and the price for which each respective property was sold. Upon the presentation of said report or return, if it shall appear to said court that such sale has been regularly conducted, under the provisions of this act, the said report and the sale so made shall be confirmed nisi.
- Treasurer to make report to court. The county treasurer shall, at the expense of the
- Contents.
- Confirmation of sale nisi.
- Notice of report.

county, publish a general notice, once in a newspaper of general circulation throughout the county, stating that the report of the county treasurer with respect to sales for delinquent taxes has been presented to the court, giving the date thereof, and that exceptions thereto may be filed within sixty days after the date of return otherwise the report will be confirmed absolutely.

In case no objections or exceptions are filed to any such sale within sixty days after the date of return, a decree of absolute confirmation shall be entered as of course by the prothonotary. Any objections or exceptions to such a sale may raise the legality of the taxes for nonpayment of which the real estate was sold, or the return thereof, or the validity of the sale for the reason that the tax was actually paid, or question the regularity or legality of the proceedings of the treasurer in any respect. In case any objections or exceptions are filed, they shall be disposed of according to the practice of the court. When the same are overruled or set aside, a decree of absolute confirmation shall be entered by the court. If such objections or exceptions are sustained and the court deems the defect not amendable, it shall, by its order or decree, invalidate the sale. From the decision of the court of common pleas, any party interested may appeal to the Supreme or Superior Court as in other cases. If no objections or exceptions are filed as herein provided or where objections or exceptions are finally overruled and the sale confirmed absolutely, the validity of the assessment of the tax and its return for nonpayment, and the validity of the proceedings of the treasurer with respect to such sale shall not thereafter be inquired into judicially, in equity or by civil proceedings, by the person or persons in whose name such property was sold, his or her or their heirs, or his, her or their grantees or assigns, subsequent to the date of the assessment of the taxes for which such sale was made; and such sale, after the period of redemption shall be terminated, shall be deemed to pass a good and valid title to the purchaser as against the person or persons in whose name such property was sold; provided, the purchaser has filed the bond for surplus moneys as hereinafter provided.

Section 13. After any sale of property or lands for delinquent taxes has been confirmed by the court, as aforesaid, it shall be the duty of the purchaser or purchasers, where the bid exceeds the taxes, interest, and costs, as aforesaid, to make and execute to the said treasurer, for the use of the persons entitled, a bond for the surplus money that may remain after satisfying and paying all the taxes, interest, and costs, as aforesaid, with warrant of attorney to confess judgment annexed thereto, and it shall be the duty of said treasurer to forthwith file said bond in the office of the prothon-

Objections or exceptions.

Confirmation.

Appeal.

Title.

Bond for surplus purchase money.

Bond to be filed.

- otary of the proper county, at the number and terms where said report and return is filed; and the surplus bond filed as aforesaid, from the time of the date of the deed for property thus sold, shall bind, as effectually and in like manner as judgments, the land by said treasurer sold into whose hands or possession it may come; and the owners of said lands, at the time of sale, their heirs or assigns, or other legal representatives, may, in not less than two or more than five years after confirmation of such sale, cause judgment to be entered in said court upon said bond, in the name of said treasurer, for the use of said owners, their heirs, assigns or legal representatives (as the case may be); and in case the moneys mentioned in said bonds, with legal interest thereon, be not paid within thirty days after judgment thereon, execution may issue against the property therein before sold, and said property be sold upon writ of fieri facias, without condemnation or inquisition or the benefit of any exemption laws.
- Lien of bond.**
- Recovery on bond.**
- Execution.**
- Deed.** Section 14. When the purchaser has paid the amount of his bid, or such portion thereof as he is required to pay under this act, and has given the surplus bond as above required, it shall be the duty of the county treasurer to make the said purchaser or purchasers, his or their heirs or assigns, a deed in fee simple for the lands sold as aforesaid, and the said deed or deeds to be duly acknowledged in the court of common pleas; and such acknowledgment shall be duly entered and recorded by the prothonotary of said court in the treasurer's deed book,—and, for such service and the entry of the report of said treasurer, said prothonotary shall receive the sum of one dollar and fifty cents,—which, after being entered and recorded with the prothonotary, shall be returned to the treasurer.
- Acknowledgment.**
- Entry in treasurer's deed book**
- Prothonotary's fee**
- Redemption money.** Section 15. If any owner, his heirs or legal representatives, or any lien creditor, his heirs, assigns or legal representatives, or other person interested, shall, within two years after the day such sale was made, redeem such real estate for the benefit of the owner, by payment of the taxes and interest for which the lands were sold, and the costs, with an additional sum of twenty-five per centum, and any taxes which may have been levied against any such property since the treasurer's sale, and which remain unpaid by the owner or redeemer, to the county treasurer, he shall receive and receipt for the same, and pay said taxes, interest, costs and additional percentage over to the purchaser upon demand, and the accrued taxes to the district entitled thereto; and the county treasurer shall forthwith acknowledge the receipt of the redemption moneys upon the margin of the acknowledgment of the treasurer's deed, as the same is entered and recorded in the prothonotary's office as aforesaid, and, if said deed has been recorded in
- Entry of receipt.**

the office for recording of deeds, cause an entry to be made on the margin of the record of the deed in the office of the recorder of deeds, by marking thereon the word "redeemed," which shall be signed by the county treasurer, and attested by the recorder of deeds, and thereafter said deed shall be void and of no effect. If such deed be not recorded, then such owner or person interested, as aforesaid, shall be entitled to have the treasurer's deed delivered to such owner, creditor, heir, assign, legal representative, or persons interested for cancellation. The county treasurer shall certify all such redemptions to the boards of county commissioners, who shall enter the same on the Tax Return Docket, and who shall certify such redemptions to the county assessors, so that the property may thereafter be assessed in the name of the owner.

Certifications of redemption.

Section 16. When the county commissioners shall purchase any real property at a county treasurer's sale, they shall provide a book wherein shall be entered: (a) the name of the person as whose land the same was sold; (b) a brief description of the property, together with any lot and block number; (c) the amount of taxes, interest, and costs for which it was sold. Such property shall not, so long as it remains the property of the county, be charged in the duplicate. For the next two years following such sale, if the land remains unredeemed, the commissioners shall, in separate columns in the same book, charge every such tract of land with like county, city, borough, town, township, school and poor taxes, as would have been chargeable against the land had the same not been purchased by the county commissioners. The right of redemption shall remain in the real owner of such lands, or other persons interested, for two years after sale to the county commissioners, and such redemption may be accomplished by a payment, within such period, to the county treasurer of all taxes, interest, and costs due thereon at the time of sale, and interest thereon, and also the taxes and interest which have been annually levied and charged thereon after the sale, and interest thereon beginning on the first day of January in the year succeeding the year when the respective taxes were levied. All redemptions of property purchased by the county commissioners shall be noted upon their records, and the county treasurer shall forthwith cause an entry of redemption to be made on the records in like manner as if such property were purchased by other than county commissioners.

Disposition of land bought by county.

Taxes to be charged.

Period of redemption.

Record of redemption.

Section 17. If the owner of any real property, his heirs or legal representatives, or lien creditor, his heirs, assigns or legal representatives, or other person interested in property, so purchased by the county commissioners, shall not redeem the same within such period, the county commissioners shall, at any time after such

Sale by county commissioners.

period, sell any such lands at public sale and make deed therefor. After any such sale or in the case of any redemption, the property shall be charged by the assessor in the name of the last purchaser or redeemer, and such lands shall again be liable for taxes as other lands.

Notice of sale.

The county commissioners, before making sale of real property purchased by them at tax sales, shall give at least thirty days' notice, once a week for three consecutive weeks, of such sales, particularly designating the tracts that are to be sold. This notice shall be inserted in two newspapers published in the county, if so many are published in said county; if there be only one, then in such newspaper published in the county.

Publication.

Such advertisement shall set forth:

- (a) The purpose of such sale.
- (b) The time of such sale.
- (c) The place of such sale.
- (d) The terms of such sale.
- (e) A list of seated lands affected and their location, and the owner or reputed owner of each.

Deed.

After such sale, the county commissioners shall make and deliver a deed, being acknowledged before an officer authorized to acknowledge deeds. Such deed shall pass such title as the county commissioners have a right to convey.

Title.

Section 18. Nothing contained in this act shall be construed to repeal the act, approved the sixteenth day of May, one thousand nine hundred and twenty-three (Pamphlet Laws, two hundred seven), entitled "An act providing when, how, upon what property, and to what extent, liens shall be allowed for taxes and for municipal improvements, for the removal of nuisances, and for water rents or rates, sewer rates, and lighting rates; for the procedure upon claims filed therefor; the method for preserving such liens, and enforcing payment of such claims; the effect of judicial sales of the properties liened; the distribution of the proceeds of such sales, and the redemption of the property therefrom; for the lien and collection of certain taxes heretofore assessed, and of claims for municipal improvements made and nuisances removed, within six months before the passage of this act; and for the procedure on tax and municipal claims filed under other and prior acts of Assembly."

Construction.

Section 19. The provisions of this act, in so far as they are the same as those of any act repealed by this act, or of any existing act, shall be construed as a continuation of such laws and not as new enactments.

Validity of prior taxes.

The repeal by this act of any provisions of existing laws shall not affect the validity or lien of any taxes heretofore returned by any tax collector or receiver of taxes to the county commissioners, or affect, abate or prevent any suit or prosecution pending to enforce col-

Act of
May 23, 1923
(P. L. 207),
not repealed.

lection of the same, or affect the sale of any lands pursuant to such existing laws; and as to taxes heretofore returned to the county commissioners pursuant to existing laws, this act shall be so construed only as to affect the remedy for enforcing collection of such taxes so returned on which proceedings for collection have not been heretofore instituted.

Section 20. The provisions of this act shall be severable, and if any of its provisions shall be held to be unconstitutional, the decision of the court shall not affect the validity of the remaining provisions of this act. It is hereby declared as the legislative intent that this act would have been adopted by the General Assembly had such unconstitutional provisions not been included therein.

Constitutionality.

Section 21. No tax collector shall make any return of taxes as provided in this act, if the taxing authorities shall notify such tax collector in writing that returns shall not be made, but that delinquent taxes are to be collected by the filing of liens in the office of the prothonotary.

When returns are not to be made.

Section 22. The act, approved the ninth day of May, one thousand nine hundred and twenty-nine (Pamphlet Laws, one thousand six hundred eighty-four), entitled "An act authorizing and empowering the county treasurers of the several counties of this Commonwealth to sell at public sale all seated lands upon which taxes assessed on such seated lands by authority of any county, borough, town, township, school district, and poor district are delinquent and remain unpaid, and fixing penalties for such delinquency; authorizing county commissioners to purchase such lands under certain circumstances," is hereby repealed. Except as herein provided, all acts and parts of acts inconsistent herewith are hereby repealed.

Act of
May 9, 1929
(P. L. 1684),
repealed.

Repeal.

Section 23. This act shall take effect immediately upon its passage, and approval by the Governor.

When effective.

APPROVED—The 29th day of May, A. D. 1931.

GIFFORD PINCHOT

No. 133

AN ACT

To amend paragraph (b) of section two, and sections three, four, and six of the act, approved the first day of May, one thousand nine hundred and twenty-nine (Pamphlet Laws, one thousand forty-six), entitled "An act appropriating the moneys in the Motor License Fund."

Section 1. Be it enacted, &c., That paragraph (b) of section two of the act, approved the first day of May, one thousand nine hundred and twenty-nine (Pamphlet Laws, one thousand forty-six), entitled "An act ap-

Motor License
Fund.
Appropriation.
Paragraph (b)
section 2, act of
May 1, 1929 (P.
L. 1046), amended.