

No. 22

AN ACT

HB 331

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 regulating redemption of property.

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

Section 1. Subsection (a) of section 501, act of July 7, 1947 (P.L.1368, No.542), known as the "Real Estate Tax Sale Law," amended July 13, 1953 (P.L.439, No.98), is amended to read:

Section 501. Redemption of Property From Effects of Tax Claims.—

(a) Any owner, his heirs or legal representatives, or any lien creditor, his heirs, assigns or legal representative, or other person interested, ***if such other person has a duly executed power of attorney from the owner, his heirs or assigns or legal representative or any of them empowering such person to make payment*** may, within one (1) year after the first day of July of the year in which the claim was filed and notice given, if the notice was mailed prior to August first, or within one year from the first day of the month in which the notice was mailed, if mailed on or after August first, redeem such property for the benefit of the owner by payment to the bureau of the amount of the aforesaid claim and interest thereon, the amount of any other tax claim or tax judgment due on such property and interest thereon, and the amount of all accrued taxes which remain unpaid, the record costs, including pro rata costs of the notice or notices given in connection with the returns or claims.

The bureau shall receive and receipt for said payments, and shall make distribution thereof to the taxing districts entitled thereto. The bureau shall forthwith acknowledge the receipt of the redemption moneys by entering satisfaction on the record of the claim in the office of the bureau which shall be signed by the director.

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APPROVED—The 10th day of July, A. D. 1975.

MILTON J. SHAPP