

Article XVIII,  
said act, as  
reenacted, revised  
and amended by  
act of May 27,  
1949, P. L. 1955,  
further amended  
by adding, imme-  
diately following  
section 1802, a  
new section  
1802.1.

(5) Those involving personal or professional services.  
Section 2. Article XVIII of said act, as reenacted, re-vised and amended by the act, approved the twenty-seventh day of May, one thousand nine hundred forty-nine (Pamphlet Laws 1955), is hereby further amended by adding thereto, immediately following section 1802, a new section to read as follows:

*Section 1802.1. Evasion of Advertising Requirements.—No commissioner or commissioners shall evade the provisions of section one thousand eight hundred two as to advertising for bids, by purchasing or contracting for services and personal properties piecemeal for the purpose of obtaining prices under seven hundred fifty dollars upon transactions, which transactions should, in the exercise of reasonable discretion and prudence, be conducted as one transaction amounting to more than seven hundred fifty dollars. This provision is intended to make unlawful the evading of advertising requirements by making a series of purchases or contracts, each for less than the advertising requirement price, or by making several simultaneous purchases or contracts, each below said price, when in either case, the transactions involved should have been made as one transaction for one price. Any commissioners who so vote in violation of this provision, and who know that the transaction upon which they so vote is or ought to be a part of a larger transaction, and that it is being divided in order to evade the requirements as to advertising for bids, shall be jointly and severally subject to surcharge for ten per centum of the full amount of the contract or purchase. Whenever it shall appear that a commissioner may have voted in violation of this section, but the purchase or contract on which he so voted was not approved by the board of commissioners, this section shall be inapplicable.*

APPROVED—The 10th day of May, A. D. 1951.

JOHN S. FINE

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No. 41

AN ACT

To amend section 602 and subsections (a) and (g) of section 607 of the act, approved the seventh day of July, one thousand nine hundred forty-seven (Pamphlet Laws 1368), 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," by further regulating the giving of notice of sale, the effect of failing to give notice as required by the act, and the bureau's return of sale to court for confirmation.

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

Section 1. Section 602 and subsections (a) and (g) of section 607 of the act, approved the seventh day of July, one thousand nine hundred forty-seven (Pamphlet Laws 1368), 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," are hereby amended to read as follows:

"Real Estate Tax Sale Law."

Section 602 and subsections (a) and (g) of section 607, act of July 7, 1947, P. L. 1368, amended.

Section 602. Notice of Sale.—Prior to any scheduled sale, the bureau shall give notice thereof, once a week for three (3) consecutive weeks in two (2) newspapers of general circulation in the county, if so many are published therein, and once in the legal journal, if any, designated by the court for the publication of legal notices. Such notice shall set forth (a) the purposes of such sale, (b) the time of such sale, (c) the place of such sale, (d) the terms of the sale including the approximate upset price, (e) the descriptions of the properties to be sold as stated in the claims entered, each description commencing with

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Name of Owner

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description

The description may be given in intelligible abbreviations.

Such published notice shall be addressed to the “owners of properties described in this notice and to all persons having tax liens, tax judgments or municipal claims against such properties.”

In addition to such publications, notice of the sale shall also be given by the bureau, by United States registered mail, return receipt requested, postage prepaid, to each owner *as defined by this act* at least ten (10) days before the date of sale, addressed to his last known post office address, or if no post office address is known, or if the notice addressed to the owner is not delivered to the owner by the postal authorities, such notice shall be posted on the property.

The published notice, the mail notice and the posted notice shall each state that the sale of any property may, at the option of the bureau, be stayed if the owner thereof or any lien creditor of the owner on or before the date of sale enters into an agreement with the bureau to pay the taxes in instalments, in the manner provided by this act, and the agreement entered into.

In case the property of any corporation, limited partnership or joint-stock association is advertised for sale, the bureau shall give to the Department of Revenue the notice required by section one thousand four hundred two of the Fiscal Code of the ninth day of April, one thousand nine hundred twenty-nine (Pamphlet Laws 343).

No sale shall be defeated and no title to property sold shall be invalidated because of proof that mail notice as herein required was not received by the owner, *provided such notice was given as prescribed by this section.*

The costs of such advertisement and notices shall be taxed as part of the costs of such proceedings and shall be paid by the owner the same as other costs.

Section 607. Bureau's Return to Court; Notice; Confirmation; Appeal.—(a) It shall be the duty of the bureau, not later than sixty (60) days after a scheduled sale was held, to make a consolidated return to the court of common pleas of the county, wherein it shall set forth, (1) a brief description of each property exposed to sale, (2) the name of the owner in whose name it was assessed, (3) *the name of the owner at the time of sale, and to whom notice by mail was given as provided by this act*, (4) a reference to the record of the tax claim on which the sale was held, [(4)] (5) the time when and the newspapers in which the advertisement for sale was made, with a copy of said advertisement, [(5)] (6) the time of sale, [(6)] (7) the name of the purchaser, if any, and [(7)] (8) the price for which each property was sold, or that no bid was made equal to the upset price and the property was not sold. Upon the presentation of said return, if it shall appear to said court that such sale has been regularly conducted under the provisions of this act, the said return and the sales so made shall be confirmed nisi.

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(g) If no objections or exceptions are filed, or where objections or exceptions are finally overruled and the sale confirmed absolutely, the validity of the tax, its return for nonpayment, the entry of the claim, or the making of such claim absolute and the proceedings of the bureau with respect to such sale, *except as to the giving of notice as required by the act*, or the time of holding the sale, or of petitioning court for an order of sale shall not thereafter be inquired into judicially in equity or by civil proceedings by the person in whose name such property was sold, his or her or theirs, or his, her or their grantees or assigns or by any lien creditor or other person whatever. There shall be no period of redemption after such sale and the sale shall be deemed to pass a good and valid title to the purchaser, free from any liens or encumbrances whatsoever, except such liens as are hereafter specifically saved, and in all respects as valid and effective as if acquired by a sheriff's deed.

Section 2. The provisions of this act shall become effective immediately upon final enactment.

Act effective  
immediately.

APPROVED—The 10th day of May, A. D. 1951.

JOHN S. FINE