

No. 64

AN ACT

To amend 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 sales made upon order of court; and extending the time limit when certain properties must be sold.

"Real Estate Tax Sale Law."

Section 612, act of July 7, 1947, P. L. 1368, amended.

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

Section 1. Section 612 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," is hereby amended to read as follows:

Section 612. Hearing and Order.—If upon hearing, the court is satisfied that service of the rule has been made upon the parties named in the rule, in the manner provided by this act, and that the facts stated in the petition are true, it shall order and decree that said property be sold at a subsequent day to be fixed by the court, freed and cleared of all tax and municipal claims, mortgages, liens, charges and estates of whatsoever kind to the highest bidder, and that the purchaser at such sale shall take and thereafter have an absolute title to the property sold free and clear of all tax and municipal claims, mortgages, liens, charges and estates of whatsoever kind, except ground rents, separately taxed. Out of the proceeds of such sale shall be paid the costs set forth in the upset price at the prior sale, and the additional costs incurred relative to this sale, including the fee for title search, not to exceed fifteen dollars (\$15), *and the court order may specify that no sale shall be made except to the county unless a bid equal to such costs is offered.* The remainder of said proceeds shall be distributed by the county treasurer as hereinbefore provided. After the purchaser shall have paid over the purchase price, the bureau shall make and deliver a deed in the manner hereinbefore provided. When aforesaid petition for sale is presented within three (3) months after the date of the former sale, the court, on its order, shall direct that no further advertisement is required. In cases where said petition is presented after the three (3) month period has expired, the court shall, in its order fixing a subsequent sale, direct that the readvertisement of such sale need not be published three (3) consecutive weeks, nor include a list and description of the lands to be sold, but need only be advertised by one (1) insertion in one (1) or two (2) newspapers as hereinbefore provided for such advertisements, at least *thirty (30) days prior to the sale, and include the purpose, the time, the place and the terms of such sale with a reference to the prior advertisement.

In any such petition for sale, the bureau may, if it deems the same advantageous, request the court to fix the place of sale at the property to be sold, and if the

* "thirty" omitted in original.

court is convinced the taxing districts interested will be benefited thereby, it shall order the sale to be held on the property to be sold.

Section 612.1, said act, as added by act of May 20, 1949, P. L. 1579, amended.

Section 2. Section 612.1 of said act, as added by the act, approved the twentieth day of May, one thousand nine hundred forty-nine (Pamphlet Laws 1579), is hereby amended to read as follows:

Section 612.1. County Commissioners May *Bid and Purchase Property* [When No Bids Offered].—Whenever any property shall be put up for public sale upon order of court, as provided in section six hundred twelve, the county commissioners are hereby authorized to bid [the sum of one dollar (\$1)] for said property at such sale and if *no higher bid is offered* the property [is] *shall be* sold to them for the county, *and* the county shall take and have an absolute title, free and clear of all tax and municipal claims, mortgages, liens and charges and estates of whatsoever kind, except ground rents, separately taxed in the same manner and to the same extent as a private purchaser would have taken.

Any property purchased at such sale by the county may thereafter by the county commissioners be (1) leased to any taxing district to be used for public purposes; (2) used for any suitable public purpose by the county; or (3) sold in the same manner as any other real property owned in fee simple by the county.

Section 703, said act, as amended by acts of May 20, 1949, P. L. 1579 and May 20, 1949, P. L. 1602, further amended.

Section 3. Section 703 of said act, as amended by the acts, approved the twentieth day of May, one thousand nine hundred forty-nine (Pamphlet Laws 1579), and the twentieth day of May, one thousand nine hundred forty-nine (Pamphlet Laws 1602), is hereby further amended to read as follows:

Section 703. Such Properties to be Sold Under Provisions of Article VI.—All properties so turned over to the bureau which have not been sold at private sale, as hereinbefore provided, with the exception of such properties leased to a previous owner or other member of his family dwelling therein and receiving, or within the preceding sixty (60) days having received, assistance from any public agency, shall be sold by the bureau at public sale held not later than the first day of June, one thousand nine hundred [fifty-one] *fifty-two*, or at a public sale held not later than [two] *three* years after this act [becomes effective as to] *has been accepted by* such taxing district. Such sales shall be made if requested by the county commissioners, taxing district or trustee, which delivered possession thereof to the bureau, in the same manner as if said property was being sold at a first sale on a tax claim as provided in Articles III and VI, and if no such request is made, upon petition to court for an order to sell clear and free of all claims, liens,

mortgages and estates in the same manner with like proceedings and with like effect as if said properties had been first exposed to public sale as provided in Article VI but not sold because of insufficient bid. The sale of properties turned over to the bureau under the provisions of this article shall, except as herein otherwise provided, be subject to all the provisions of Article VI in so far as they may be applicable, and when sold at public sale by order of court, as above provided, such properties shall be sold free and discharged from all tax and municipal claims, mortgages, liens, charges and estates whatsoever.

It is the intent of this section that where said property is exposed to a first public sale at the request of the county commissioners or trustee, as above provided, but is not sold because of insufficient bid, the property shall thereafter be sold by order of court as herein provided freed and discharged from all liens and encumbrances as provided under Article VI.

Section 4. The provisions of this act shall become effective immediately upon final enactment.

Act effective immediately.

APPROVED—The 16th day of May, A. D. 1951.

JOHN S. FINE

No. 65

AN ACT

To further amend the act, approved the twenty-sixth day of June, one thousand nine hundred thirty-one (Pamphlet Laws 1379), entitled "An act creating in counties of the third class a board for the assessment and revision of taxes; providing for the appointment of the members of such board by the county commissioners; providing for their salaries, payable by the county; abolishing existing boards; defining the powers and duties of such board; regulating the assessment of persons, property, and occupations for county, borough, town, township, school, and poor purposes; authorizing the appointment of subordinate assessors, a solicitor, engineers, and clerks; providing for their compensation, payable by such counties; abolishing the office of ward, borough, and township assessors, so far as the making of assessments and valuations for taxation is concerned; and providing for the acceptance of this act by cities," by authorizing the payment of additional compensation to subordinate assessors by the boroughs, townships and school districts in which he makes assessments.

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

Counties of third class.

Section 1. Section four of the act, approved the twenty-sixth day of June, one thousand nine hundred thirty-one (Pamphlet Laws 1379), entitled "An act creating in counties of the third class a board for the assessment and revision of taxes; providing for the appoint-

Section 4, act of June 26, 1931, P. L. 1379, as amended by act of May 26, 1949, P. L. 1848, further amended.