

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

Health and morals of employes.

Section 1. The title of the act, approved the eighteenth day of May, one thousand nine hundred thirty-seven (Pamphlet Laws 654), entitled "An act to provide for the safety and to protect the health and morals of persons while employed; prescribing certain regulations and restrictions concerning places where persons are employed, and the equipment, apparatus, devices and machinery used therein; prescribing certain powers and duties of the Department of Labor and Industry relative to the enforcement of this act; and fixing penalties," is hereby amended to read as follows:

Title, act of May 18, 1937, P. L. 654, amended.

An Act

To provide for the safety and to protect the health and morals of persons while employed; prescribing certain regulations and restrictions concerning places where persons are employed, and the equipment, apparatus, materials, devices and machinery used therein; prescribing certain powers and duties of the Department of Labor and Industry relative to the enforcement of this act; and fixing penalties.

Amended title.

Section 2. Subsection (h) of section 2 of said act, as amended by the act, approved the twenty-eighth day of June, one thousand nine hundred fifty-one (Pamphlet Laws 945), is hereby further amended to read as follows:

Subsection (h) of section 2, said act, as amended by act of June 28, 1951, P. L. 945, further amended.

Section 2. General Safety and Health Requirements.—

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(h) When employes, due to the nature of employment, are subject to injury from flying particles, falling objects, sharp or rough surfaces or materials, hot, corrosive or poisonous substances, acids or caustics and injurious light rays or harmful radioactive materials, they shall be provided with and shall wear goggles, other head and eye protectors, gloves, leggings, and other personal protective devices.

APPROVED—The 13th day of July, A. D. 1953.

JOHN S. FINE

No. 98

AN ACT

To further 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 changing the amount of reimbursement for the counties and for the first year a county operates under the act, the dates for entry of claims, giving of notice, claims becoming absolute, filing of exceptions and the holding of sales, and changing the manner of distributing certain payments.

"Real Estate Tax Sale Law."

Section 207, act of July 7, 1947, P. L. 1368, as last amended by act of January 18, 1952, P. L. 2098, further amended.

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

Section 1. Section 207 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," as last amended by the act, approved the eighteenth day of January, one thousand nine hundred fifty-two (Pamphlet Laws 2098), is hereby further amended to read as follows:

Section 207. Reimbursement of County.—In order to reimburse the county for the actual costs and expenses of operating the bureau created by this act [for a period of four years after this one thousand nine hundred forty-nine amendment becomes effective], the county shall receive and retain out of all moneys collected or received under the provisions of this act, four per centum (4%) thereof, [and thereafter shall receive and retain two per centum (2%) thereof,] which percentage shall be deducted by the bureau before paying over moneys to the respective taxing districts entitled thereto, and shall be paid into the county treasury for the use of the county. The reimbursement herein provided for shall be in addition to the costs, fees and expenses advanced by the county, which, upon recovery, are payable to the county as provided by the preceding section of this act.

Section 2. Subsection (d) of section 307 of the act is hereby amended to read as follows:

Section 307. Filing Claims; Testing Validity of Old Claims; Joinder of Claims of Taxing Districts.—

* * * * *

(d) Not later than the thirtieth day of June, each year, or for the first year in which any county operates under the provisions of this act, not later than the thirtieth day of September, the bureau shall make up from the tax returns received from the taxing districts, as aforesaid, a claim for each property returned, which shall contain the unpaid taxes against such property, which are due all taxing districts as found in the various returns. Such claims shall be entered by the bureau in a suitable claim docket and may be in the form of written or typewritten lists. A claim shall cover the unpaid taxes due all taxing districts, but the amount due each taxing district shall nevertheless be shown separately. A number of years' taxes of different kinds may be included in one claim. Any claims shall be amendable by leave of the bureau upon notice to the defendant as the bureau may require.

Section 3. Subsection (a) of section 308 of the act, as amended by the act, approved the second day of May, one thousand nine hundred forty-nine (Pamphlet Laws 890), is hereby further amended to read as follows:

Section 308. Notice of Filing of Returns and Entry of Claim.—(a) Not later than the thirty-first day of July of each year, or for the first year a county operates

Subsection (d)
of section 307,
said act,
amended.

Subsection (a)
of section 308,
said act, as
amended by act
May 2, 1949,
P. L. 890,
further amended.

under this act, not later than the thirty-first day of October, the bureau shall give notice of the return of said taxes and the entry of such claim to each delinquent taxable, by United States registered mail, return receipt requested, postage prepaid, addressed to the owner at his last known post office address. If no post office address of the owner is known, or if a notice mailed to an owner at such last known post office address is not delivered to him by the postal authorities, then notice, as herein provided, shall immediately be posted on the property affected. Each mailed and posted notice shall, (1) show all the information shown on the claim entered, (2) state that if payment of the amount due the several taxing districts for said taxes is not made to the [county treasurer] bureau on or before the thirty-first day of December next following, in cases where the notice was mailed prior to August first, or that if payment is not made on or before March thirty-first, in cases where the notice was mailed on or after August first, or no exceptions thereto filed, the said claim shall become absolute, (3) state that on [August] July first of the year in which such notice is given or if the notice was mailed after July thirty-first, that on the first day of the month (naming it) in which the notice was mailed the one (1) year period of redemption shall commence or has commenced to run, and that if redemption is not made during that period as provided by this act, the property shall be sold at judicial sale and there shall be no further redemption after such sale.

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Section 311, subsection (b) of section 314 and subsection (a) of section 501, said act, amended.

Section 4. Section 311, subsection (b) of section 314 and subsection (a) of section 501 of the act are hereby amended to read as follows:

Section 311. Claims Become Absolute.—On the first day of January next following the notice hereinbefore prescribed, *in cases where the notice was mailed prior to August first, or on the first day of April, in cases where the notice was mailed on or after August first*, if the amount of the tax claim referred to in the notice has not been paid, or no exceptions thereto filed, the claim shall become absolute. Every such claim shall bear interest as hereinbefore provided to the date of payment, or date of sale held under the provisions of this act, except in the case of claims where the owner is paying his taxes under the provisions of any law abating penalties, interests and costs, or either, in which case the claim shall bear no interest and costs, unless there is a default in payment, in which case interest shall run on the amount due on the claim at the time of default, and penalties, interest and costs abated shall be added as provided by the act of Assembly abating the same.

Section 314. Proceeding to Attack Validity of Claim.—

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(b) Any defendant in any such claim, at any time before the [first day of January next following the notice, as aforesaid] *day fixed for the claim to become absolute under section 311*, may file with the bureau exceptions to the claim as entered, or to any part of the claim. The bureau, after giving due notice to the taxing districts interested, shall hold a hearing thereon and either disallow the exceptions or allow the exceptions in whole, or in part, and strike off or reduce the claim in accordance with the evidence produced and the powers of the bureau as hereinbefore prescribed.

If the defendant is aggrieved by the decision of the bureau he may, within fifteen (15) days after notice thereof, appeal by petition to the court of common pleas of the county setting forth the defense he has to the claim, or any part thereof, and the refusal of the bureau to allow his exceptions and strike off or reduce the amount of the claim. Thereupon the court shall grant a rule on the taxing district or districts to show cause why the claim should not be set aside or reduced in amount as prayed for in the petition. The petitioners shall give notice of such proceeding to the bureau.

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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, 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 [through the county treasurer] 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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Subsection (a) of section 601, said act, as amended by acts of May 20, 1949, P. L. 1579 and May 20, 1949, P. L. 1602, reenacted and further amended.

Section 5. Subsection (a) of section 601 of the 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 reenacted and further amended to read as follows:

Section 601. Date of Sale.—(a) Commencing on the second Monday of July of each year *or for the first year any county is operating under the provisions of this act, at the bureau's discretion, commencing on the second Monday of October*, or on any day to which a sale may be adjourned, or readjourned, such adjournment not to be for a longer period than sixty (60) days, or any day to which a sale may be continued, the bureau shall sell such property (except where the property is essential to the business of quasi-public corporations), or where held by the bureau under article seven as agent for the various taxing districts, the premises remain occupied by one or more persons in the family of the previous owner who are, or within the sixty (60) days immediately preceding were, receiving assistance from a public agency, against which a tax claim has become absolute, and the period of redemption has expired (without the property having been redeemed), or against which a tax judgment has heretofore been entered under any other law, which judgment has not been satisfied and on which a sale has not been stayed by agreement, in the manner hereinafter provided, and where the property subject to the claim or judgment is not or no longer remains in possession of the sequestrator. The bureau may for convenience and because of the number of properties involved, schedule sales of property in various taxing districts or wards thereof on different dates, but all sales, except as herein otherwise provided, shall be held by the bureau by the end of the said calendar year. Taxing districts shall notify the bureau of tax judgments which have, prior to the effective date of this act, been entered under any other law in order that properties subject to the lien of such judgments may be included in the sale.

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Act effective immediately.

Section 6. The provisions of this act shall become effective immediately upon final enactment.

APPROVED—The 13th day of July, A. D. 1953.

JOHN S. FINE