

No. 589

AN ACT

Amending the act of July 7, 1947 (P. L. 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 of 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," extending the act to property the owner of which is unknown and has been unknown for a period of not less than ten years.

Real Estate Tax Sale Law.

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

Section 303, act of July 7, 1947, P. L. 1368, amended.

Section 1. Section 303, act of July 7, 1947 (P. L. 1368), known as the "Real Estate Tax Sale Law," is amended to read:

Section 303. Property Subject to and Exempt from Claim.—All property, by whomsoever owned and for whatsoever purpose used, *and all property the owner of which is unknown and has been unknown for a period of not less than ten years*, shall be subject to claims for taxes, except such property as is exempt by law from taxation, or as is not made subject to taxation by law.

Section 308 of the act, subsection (a), amended November 19, 1959, P. L. 1513, and subsection (b), amended May 20, 1949, P. L. 1602, further amended.

Section 2. Section 308 of the act, subsection (a) amended November 19, 1959 (P. L. 1513) and subsection (b) amended May 20, 1949 (P. L. 1602), is amended to read:

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 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

* "district" in original.

taxable, by United States registered mail or United States certified mail, return receipt requested, postage prepaid, addressed to the owner personally at his last known post office address and by posting on the property affected. *If the owner of the property is unknown and has been unknown for a period of not less than ten years, such notice shall be given only by posting 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 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 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.

(b) In the case of claim for taxes, filed in the office of the prothonotary, which have not been heretofore reduced to judgment, where the lien of such claim has not been lost, the respective taxing districts shall return to the bureau on or before the first Monday of May, one thousand nine hundred forty-eight, or on or before the first Monday of June of any year in which any city of the third class or any county shall elect to collect its delinquent taxes in accordance with this act, a complete list of such claims and the *properties against which the same are filed, and the bureau shall give such owners the same notice as above provided *or shall post such notice on the property.*

(c) Notice given in the manner provided by this section shall constitute proper service on the owner. A statement in the claim entered that due notice of the same was given shall be conclusive evidence that notice was given as required by law.

(d) The costs of such mailed and posted notices shall be taxed as part of the costs of the proceedings and shall be paid by the owner the same as other costs.

Section 3. Subsections (b) and (e) of section 309 of the act are amended to read:

Subsections (b) and (e), section 309 of the act amended.

* "propertels" in original.

Section 309. Contents of Claims Entered.—All claims for taxes returned, made up as a claim and entered in the claim docket in the bureau shall set forth:

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(b) [The] *Except when the owner of the property is unknown and has been unknown for a period of not less than ten *years, the name of the owner of the property against which it is filed,*

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(e) That due notice of the returns of such taxes, the entry of the claim and that the same would become absolute, if no exceptions were filed, was given to the owner *or posted on the property* in the manner required by law.

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Section 602 of the act, amended November 19, 1959, P. L. 1513, further amended.

Section 4. Section 602 of the act, amended November 19, 1959 (P. L. 1513), is amended to read:

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

“
Name of Owner
.....”
description

Where the owner is unknown and has been unknown for a period of not less than ten years, the name of the owner need not be included in such description.

The description may be given 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, similar notice of the sale shall also be given by the bureau, at least ten (10) days before the date of the sale, by United States regis-

* “year” in original.

tered mail, personal addressee only, return receipt requested, postage prepaid, to each owner as defined by this act and by posting 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.

APPROVED—The 15th day of September, A. D. 1961.

DAVID L. LAWRENCE

No. 590

AN ACT

Amending the act of April 12, 1951 (P. L. 90), entitled "An act relating to alcoholic liquors, alcohol and malt and brewed beverages; amending, revising, consolidating and changing the laws relating thereto; regulating and restricting the manufacture, purchase, sale, possession, consumption, importation, transportation, furnishing, holding in bond, holding in storage, traffic in and use of alcoholic liquors, alcohol and malt and brewed beverages and the persons engaged or employed therein; defining the powers and duties of the Pennsylvania Liquor Control Board; providing for the establishment and operation of State liquor stores, for the payment of certain license fees to the respective municipalities and townships, for the abatement of certain nuisances and, in certain cases, for search and seizure without warrant; prescribing penalties and forfeitures; providing for local option, and repealing existing laws," changing the limit on retail licenses and further regulating the issuance of club liquor licenses and catering licenses.

The General Assembly of the Commonwealth of Pennsylvania hereby enacts as follows: **Liquor Code.**