

No. 1981-3

## AN ACT

HB 417

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 providing for the returns by collectors in certain cases.

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

Section 1. Subsection (a) of section 306, act of July 7, 1947 (P.L.1368, No.542), known as the "Real Estate Tax Sale Law," amended July 10, 1980 (P.L.417, No.98), is amended to read:

Section 306. Return of Property and Delinquent Taxes; Interest; Settlements by Tax Collectors.—

(a) It shall be the duty of each receiver or collector of any county, city, borough, town, township, school district or institution district taxes, to make a return to the county bureau on or before the first Monday of **[April] May** of each year, a list of all properties against which taxes were levied, the whole or any part of which were due and payable in the calendar year immediately preceding which remain unpaid, giving the description of each such property, as it appears in the tax duplicate, together with the amount of such unpaid taxes, penalties and interest due to but not including the first Monday of **[April] May** of the year of return. Interest shall be charged on taxes so returned from and after the first Monday of **[April] May** of the year of return at the rate of six per centum (6%) per annum.

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Section 2. This act shall take effect immediately and shall be applied retroactively to January 1, 1981.

APPROVED—The 6th day of April, A. D. 1981.

DICK THORNBURGH