

Section 403. Duties of Chief Assessor.—It shall be the duty of the chief assessor to:

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(2) Prepare or cause to be prepared [, when directed by the board, land value maps, tax maps, permanent record cards] *the uniform permanent records system* and such other maps, plans, surveys and records as may be deemed necessary to secure a proper and equitable assessment.

APPROVED—The 18th day of January, A. D. 1952.

JOHN S. FINE

No. 595

### 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 providing for the collection and distribution of said taxes by the bureau; further regulating the sale of properties turned over to the bureau by county commissioners and taxing districts and of properties purchased at tax sales by county commissioners under the provisions of said act; imposing certain costs upon the taxing districts; and further providing for the execution of deeds.

"Real Estate Tax Sale Law."

Definition of "owner" in section 102, act of July 7, 1947, P. L. 1368, as amended by act of May 20, 1949, P. L. 1602, further amended.

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

Section 1. The definition of "owner" in section 102 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 amended by the act, approved the twentieth day of May, one thousand nine hundred forty-nine (Pamphlet Laws 1602), is hereby further amended to read as follows:

Section 102. Definitions.—As used in this act, the following words shall be construed as herein defined, unless the context clearly indicates otherwise:

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"Owner," the person in whose name the property is last registered, if registered according to law, and in all other cases means any person in open, peaceable and notorious possession of the property, as apparent owner or owners thereof, or the reputed owner or owners thereof, in the neighborhood of such property; *as to property having been turned over to the bureau by any county, "owner" shall mean the county.*

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Section 2. Sections 204 and 205 of said act are hereby amended to read as follows:

Section 204. County Bureau to [Certify Returns to County Treasurer for Collection] *Collect Taxes*.—Each county bureau shall [certify to the county treasurer a copy of all returns of tax claims filed in its office, and it shall be the duty of the county treasurer to] receive and collect such taxes and give proper receipt therefor when payment is offered, and to make distribution of the moneys received therefor as provided by this act. [A

Sections 204 and 205, said act, amended.

record of all taxes collected by him shall be certified to the bureau in the manner to be established under the provisions of the following section.]

Section 205. System of Accounting and Payment Over.—In each county bureau a system of accounting [, certifying of claims and collections] and payment over of all moneys collected or received under the provisions of this act [, between the bureau and the county treasurer] shall be established in the bureau as may be determined by the county commissioners, the county controller, if any, and county treasurer.

All taxes and municipal claims recovered in full by the bureau [or by the county treasurer] under the provisions of this act, whether by payment by the owner before sale, payment by a purchaser who has bid the upset price at a sale, by redemption or through sequestration shall be paid over to the taxing districts entitled thereto. In all other cases, including net moneys received through sequestration or from the management or through public or private sale of property, the moneys received shall be paid over, first, to the respective taxing districts in proportion to the taxes due them; second, the municipal claims against such property due any taxing district; third, mortgages and other liens in order of their priority; and fourth, except in cases of property purchased by a taxing district prior to the effective date of this act and turned over to the bureau for sale, the balance remaining shall be paid to the owner of the property sold. Such payments shall in all cases be less the percentage to which the county is entitled in accordance with this act: Provided, however, That where by the sale or redemption of property, tax liens of the Commonwealth are recovered, payment shall first be made of the tax liens of the Commonwealth to the State Treasurer through the Department of Revenue, and in the case of the public or private sale of property by the bureau after the continuance of a former sale, because of insufficient bid, the purchase price received shall first be applied to the satisfaction of the tax liens of the Commonwealth and shall be paid over in like manner.

Moneys recovered on account of costs, fees and expenses advanced by the county or any other taxing district shall be repaid to the taxing district making the advance.

The bureau shall keep an accurate account of all moneys received by it [or by the county treasurer] under the provisions of this act and a separate account for each property.

All payments, out of moneys recovered, shall be made by the [county treasurer under the system of accounting established] *bureau*, at stated intervals, but not less frequently than once every three (3) months.

Section 3. Section 207 of said act, as amended by the act, approved the twentieth day of May, one thousand nine hundred forty-nine (Pamphlet Laws 1579), is hereby further amended to read as follows:

Section 207, said act, as amended by act of May 20, 1949, P. L. 1579, further amended.

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 [county treasurer] *bureau* before paying over moneys to the respective taxing districts entitled thereto, and shall be [retained in] *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 3. Sections 404 and 608 of said act are hereby amended to read as follows:

Sections 404 and 608, said act, amended.

Section 404. Powers of Sequestrator.—A sequestrator shall have power to retain possession of the property, as sequestrator, until all taxes owing to the several taxing districts shall have been collected or paid. He shall have power (a) to lease the property for a period not exceeding one (1) year, with the usual privilege of renewal or termination thereof upon three (3) months' notice, [but not for the purpose of extracting any minerals or oil or the cutting of timber,] (b) to make such repairs to the property as may be reasonably necessary to restore and maintain it in a tenantable condition, and to carry insurance on such property, (c) to advertise the property for rent, (d) to collect the costs of repairs, advertising and commissions of rental agents from rentals collected or from a redeeming owner, (e) to sell and dispose of growing crops, and (f) to appoint a licensed real estate broker or agent, as agent to collect the rentals of the property, and pay such agents the customary commissions for rent \*collections. The bureau shall not, in any case, without prior approval of the county commissioners, or in case of cities of the first class, the city council, incur any expense for the maintenance, repair or alteration of any property in excess of eighty per centum (80%) of the amount of rental to be received from such property within a period of one (1) year under a lease entered into at or before the time such expense is incurred. All commissions, costs and necessary expenses

\* "collection" in original.

shall be deducted from the rents collected before paying the net balance toward taxes.

Section 608. Deed.—When the purchaser has paid the amount of his bid, it shall be the duty of the bureau to make to the said purchaser, his or their heirs or assigns a deed in fee simple for the property sold. Each such deed shall be *in the name of the bureau as trustee grantor and shall be executed and* duly acknowledged before the prothonotary by the director and a notation of such deed and acknowledgement shall be duly entered on the proper records. The deed shall, before delivery, be recorded in the office for the recording of deeds at the cost of the purchaser.

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

Section 5. 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]; *Costs Paid by Taxing Districts.*—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)] *up to and including one dollar over and above all costs, as prescribed in section six hundred twelve,* for said property at such sale and if the property is sold to them for the county, 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. *In such cases, the proportionate share of said costs shall be paid to the county by the respective taxing districts in proportion to the taxes due them on such property. An amount equal to such costs due the county from any taxing district may be deducted from any tax moneys thereafter payable to such district under the provisions of this act. Upon the sale thereafter of such property by the county, the proceeds from the sale shall be distributed to the taxing authorities in proportion to the taxes due them on such property at the time of the last tax sale.*

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; *or* (4) *sold upon petition to the court of common pleas, which shall fix a day not more than thirty (30) days thereafter for a hearing and sale. At least five (5) days notice of*

*such hearing and sale shall be given to all the taxing authorities having an interest therein, and notice shall also be given by publication at least two times, with approximately ten (10) days intervening, in at least one (1) newspaper of general circulation published in the county, setting forth the location of the property that was acquired at a public tax sale, giving the date and place, the terms of the proposed sale, and that the property will be sold clear and free of all liens and charges (except ground rents, if any), and the lowest amount which the county is prepared to accept for the sale of the property.*

*If, after such hearing, the court is satisfied that the proposed sale is proper and to the advantage of the county and the other taxing districts interested, it shall allow any person to offer more than the minimum price fixed by the county, or other price, as the court may find proper, and enter a decree approving such sale and directing a conveyance of such property to the person or persons purchasing the same, upon the payment of the purchase price and all costs of the proceeding. The title conveyed shall be free and clear of all tax and municipal claims, mortgages, liens and charges and estates of whatever kind, except ground rents separately taxed.*

Section 6. Sections 615 and 702 of said act are hereby amended to read as follows:

Sections 615 and 702, said act, amended.

Section 615. Deeds.—When the price for the private sale of any said property has been finally approved or confirmed, as hereinbefore provided, the bureau shall upon payment over of the purchase price less the option money, if any, make to the purchaser, his or their heirs or assigns, a deed in fee simple for the property sold. Each such deed shall be in the name of the bureau, as trustee grantor and shall be *executed and* duly acknowledged before the prothonotary by the director. Such deed shall convey title to the purchaser free, clear and discharged of all tax claims and tax judgments, whether or not returned, filed or entered, as provided by this or any other act.

Section 702. Powers and Duties of Bureau as Agent.—The property turned over to it, as provided in the preceding section, shall not be subject to redemption and until finally sold, as hereinafter provided, the bureau shall manage and control the property for the trustee county with power, (a) to lease the property for a period not exceeding one (1) year with the usual privilege of renewal on termination thereof upon three (3) months' notice, [but not] *and any such lease may be on a royalty basis* for the purpose of extracting any minerals or oil or the cutting of timber, (b) to make such repairs to the property as may be reasonably necessary

to restore and maintain it in a tenantable condition, and to carry insurance on such property, (c) to advertise the property for sale or for rent, (d) to appoint an agent or agents who shall be a licensed real estate broker or agent to collect the rentals, and pay such agents the customary commissions for rent collection, (e) to harvest and sell the crops or produce of the property, (f) to sell any scrap or salvage resulting from repairs or alterations to buildings on the property or from the demolition of buildings no longer safe for occupancy, (g) to recover the cost of advertising, repairs, alterations or demolition of buildings, the harvesting of crops and the commissions of rental agents from the rental or sale of the property or any crops or salvage therefrom, and (h) to sell the property at private sale, to give options thereon and receive option money, and to make deeds for such property when sold in the same manner as provided in Article VI.

The bureau shall not in any case incur any expense for the maintenance, repair or alteration of any such property in excess of eighty per centum (80%) of the amount of rental to be received for such property within a period of one (1) year, under a lease entered into at or before the time such expense is incurred.

Section 7. 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, said act, as amended by acts of May 20, 1949, P. L. 1579, and May 20, 1949, P. L. 1602, further amended.

Section 703. Such Properties to be Sold Under Provisions of Article VI.—(a) 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, or at a public sale held not later than two years after this act becomes effective as to 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,] *may be sold at public sale by the bureau upon written request of any taxing authorities having any tax claims or tax judgments against the property. Such sale shall be made at the time specified in the request and in the same manner*

as if the property was being sold at a first sale on a tax claim, as provided in Articles III and VI, except that it shall be a simple public sale with no upset price, and shall divest only the lien of tax claims and tax judgments. The purchaser of any such property shall be given a deed, executed and acknowledged as hereinbefore provided, which shall convey title free, clear and discharged of all tax claims and tax judgments, whether or not returned, filed or entered as provided by this or any other act. The notices to be given of such sale, as required in Article VI, shall state that there is no upset price and that the sale shall divest only the lien of taxes and tax judgments.

(b) In lieu of the public sale provided for in the preceding subsection, or if such sale is held but the property is not sold due to the absence of any bid, the bureau, upon written request of any such interested taxing authorities, may sell such property 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.]

APPROVED—The 18th day of January, A. D. 1952.

JOHN S. FINE

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No. 596

AN ACT

To amend the act, approved the twenty-third day of June, one thousand nine hundred thirty-one (Pamphlet Laws 932), entitled "An act relating to cities of the third class; and amending, revising, and consolidating the law relating thereto," by providing for the payment of service increments to such employees in addition to their retirement allowances.