

division, necessitates the imposition of the tax, and the amount of revenue estimated to be derived from the tax. Publication of such notice shall be made by advertisement once a week for three weeks in a newspaper of general circulation within such political subdivision if there is such newspaper and, if there is not, then such publication shall be made in a newspaper of general circulation within the county in which the advertising political subdivision is located.

When any such ordinance or resolution is continued by being again passed or adopted, imposing the same tax or license fee without substantial change for the year next following or thereafter from year to year, the provisions of the ordinance *or resolution* need not be advertised as in other cases, but only a short notice shall be advertised stating that the ordinance *or resolution* of the preceding year which imposed a tax of (giving the rate and naming the subjects) has been reenacted without substantial change and the same tax imposed for the year.

Effective
immediately.

Section 2. This act shall take effect immediately.

APPROVED—The 6th day of May, A. D. 1955.

GEORGE M. LEADER

No. 15

AN ACT

Amending the act of July seven, 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," increasing certain fees further providing for mail notices of the entry of tax claims and for the distribution of excess money resulting from certain tax sales.

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

Section 1. Section two hundred eight, act of July seven, one thousand nine hundred forty-seven (Pamphlet Laws 1368), known as the "Real Estate Tax Sale Law," is amended to read:

"Real Estate Tax Sale Law."

Section 208. Agent of Taxing Districts; Lien Certificates.—The bureau and the director thereof shall, in the administration of this act, be the agent of the taxing districts whose tax claims are returned to the bureau for collection and prosecution under the provisions of this act, and in the management and disposition of property in accordance with the provisions of this act.

Section 208, act of July 7, 1947, P. L. 1368, amended.

The bureau shall, upon request of any person, furnish to him a lien certificate showing the taxes due on any property as shown by its records. A fee of [one dollar (\$1)] *two dollars (\$2)* shall be charged for any such certificate for the use of the county.

Section 2. Section three hundred four of the act amended June thirtieth, one thousand nine hundred fifty-one (Pamphlet Laws 991), is amended to read:

Section 304. Tax Liens and Municipal Claims Divested by Sale.—The lien of all taxes and municipal claims now or hereafter imposed, levied or assessed against any property shall be divested by any public sale of such property under the provisions of this act, if the amount of the purchase money shall be at least equal to the amount of prior tax liens of the Commonwealth, the amount of all taxes and municipal claims due on such property, and costs of sale.

Section 304, act of July 7, 1947, P. L. 1368, amended by act of June 30, 1951, P. L. 991, further amended.

It is hereby made the duty of the bureau and of any other officer having claims or judgments for taxes and municipal claims for collection against any property, advertised to be sold at public sale under the provisions of this act, to give notice to the officer or person selling any such property of the amount of tax liens of the Commonwealth, and of the amount of all taxes and municipal claims against the same, and the bureau selling such property shall, through the county treasurer, pay out the proceeds arising from such sale in the order of their priority, first, the costs of sale and the proceedings upon which it is made; second, the tax liens of the Commonwealth; third, taxes and municipal claims and costs due thereon; and fourth, *lien holders in the order of their priority; and fifth, any balance remaining to [whomsoever entitled thereto] the real owner at the time of sale.*

Subsection (a) of section 308, act of July 7, 1947, P. L. 1368, amended July 13, 1953, P. L. 439, and July 17, 1953, P. L. 457, further amended.

Section 3. Subsection (a) of section three hundred eight of the act amended July thirteenth, one thousand nine hundred fifty-three (Pamphlet Laws 439) and July seventeenth, one thousand nine hundred fifty-three (Pamphlet Laws 457), 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 taxable, by United States registered mail, return receipt requested, postage prepaid, addressed to the owner *personally* 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 *in person or to a member of his immediate family* 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 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.

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APPROVED—The 6th day of May, A. D. 1955.

GEORGE M. LEADER

* "claims" in original.