

after written notice to do so, such report or reports as are required by law to be submitted by an operator to such tax assessor, shall, upon summary conviction, be sentenced to pay a fine of not more than fifty dollars (\$50) or to undergo imprisonment for not more than twenty (20) days.

APPROVED—The 23rd day of September, A. D. 1961.

DAVID L. LAWRENCE

No. 682

AN ACT

Amending the act of May 29, 1931 (P. L. 280), entitled "An act relating to delinquent taxes on seated lands, and prescribing interest charges on nonpayment thereof; requiring the receivers and collectors of county, city, borough, town, township, school district and poor district taxes to make a return to the county commissioners of such unpaid taxes, and providing for the lien thereof; authorizing the county treasurers to collect such taxes, and to sell seated lands at public sale for taxes heretofore or hereafter returned as unpaid; and authorizing the county commissioners to purchase such lands and resell the same under certain circumstances," providing for the sale as real estate of certain mobilehomes and house trailers subject to tax lien and providing for notice to the encumbrance holders of record.

Delinquent taxes on seated lands.

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

Section 1, act of May 29, 1931, P. L. 280, amended June 20, 1939, P. L. 498, further amended.

Section 1. Section 1, act of May 29, 1931 (P. L. 280), entitled "An act relating to delinquent taxes on seated lands, and prescribing interest charges on nonpayment thereof; requiring the receivers and collectors of county, city, borough, town, township, school district and poor district taxes to make a return to the county commissioners of such unpaid taxes, and providing for the lien thereof; authorizing the county treasurers to collect such taxes, and to sell seated lands at public sale for taxes heretofore or hereafter returned as unpaid; and authorizing the county commissioners to purchase such lands and resell the same under certain circumstances," amended June 20, 1939 (P. L. 498), is amended to read:

Delinquent taxes on seated lands.

Collector to make return to county commissioners.

Section 1. Be it enacted, &c., That from and after the passage of this act, it shall be the duty of each receiver or collector of any county, city, borough, town, township, school district, poor district or institution district taxes, to make a return to the county commissioners of such taxes which are assessed and levied on seated lands, and which are unpaid, and for which no liens have been filed, not later than the first Monday of May, in the year succeeding the year in which the respective

taxes were assessed and levied, filing therewith a description of said real estate by adjoining or otherwise, sufficient to identify said land with name of the owner or reputed owner against whom such taxes were assessed and levied, and the amounts of taxes unpaid, and the year during which the said taxes were assessed or levied. In addition to penalties under existing laws, interest at the rate of six per centum per annum shall be added, beginning on the first day of May, of the year following the levy and assessment of such tax, until such taxes are paid or the seated lands responsible therefor are sold as hereinafter provided.

Interest to be added.

Whenever in this act the words land, seated lands, real estate or property are used, such words shall be construed to include a mobilehome or house trailer subject to a real property tax.

Construction.

Where the receiver or collector of any such taxes shall have failed to make the return thereof as provided by this section, and the time fixed for making such return has expired, such receiver or collector of said taxes, or any delinquent tax collector, or taxing authority in whose hands such taxes now repose for collection is hereby authorized to make return of any of said taxes which are unpaid and for which no lien has been filed within six months from the effective date of this act; and the liens of any taxes so returned shall be valid and are hereby ratified and confirmed, and a county treasurer's sale may be had for such taxes at the time when a county treasurer's sale is held under the provisions of this act, in the same manner as if such returns had been made at the time heretofore required by this section: Provided, however, That the return of any tax under this amendment shall not establish, revive or re-establish any tax lien against real estate which was transferred to any bona fide purchaser during the time before such return was made or when any such lien was lost.

Postponed return of delinquent taxes.

Lien ratified.

Sale.

Bona fide purchasers.

Section 2. Section 7 of the act, amended April 29, 1959 (P. L. 57), is amended to read:

Section 7 of the act, amended April 29, 1959, P. L. 57, further amended.

Section 7. The county treasurer shall advertise the fact of holding such sale, once a week for three successive weeks prior to the holding of such sale, in at least two newspapers of general circulation in the county in which such seated land is located, if there be two newspapers so published; if there be only one, then in such newspaper so published in the county.

Advertisement of sale.

Such advertisement shall set forth:

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(a) The purpose of such sale.

* "(a) Such advertisement shall set forth," in original.

- (b) The time of such sale.
- (c) The place of such sale.
- (d) The terms of such sale.
- (e) A list of the seated lands affected and their location, and the owner or reputed owner of each.
- (f) Amount of taxes and interest.

Notice.
Service.

In addition to such advertisement, at least ten days before any such sale, written notice thereof shall be served by the county treasurer, by registered mail or certified mail, upon the owner of such land, and if the whereabouts of the owner is unknown, such notice shall be served by registered mail or certified mail upon the terre tenant, if any. *In the case of a mobilehome or house trailer subject to real property tax, a copy of such notice shall at the same time and in like manner be sent to the encumbrance holders of record.* If such notice cannot be served in said manner on the owner or terre tenant, then such notice shall be served by the county treasurer by posting the same in the courthouse and at a conspicuous place on the premises. If notice was mailed as herein required, no such sale shall be prejudiced or defeated, and no title to property sold at such sale shall be invalidated by proof that such written notice was not received by the owner or terre tenant as herein provided.

Posting.

Costs.

The cost of such advertisements, notices and the service thereof shall be taxed as part of the cost of such proceedings and shall be paid the same as the other costs.

APPROVED—The 23rd day of September, A. D. 1961.

DAVID L. LAWRENCE

No. 683

AN ACT

Amending the act of June 28, 1947 (P. L. 1110), entitled "An act defining and regulating certain installment sales of motor vehicles; prescribing the conditions under which such sales may be made and regulating the financing thereof; regulating and licensing persons engaged in the business of making or financing such sales; prescribing the form, contents and effect of instruments used in connection with such sales and the financing thereof; prescribing certain rights and obligations of buyers, sellers, persons financing such sales and others; limiting incidental charges in connection with such instruments and fixing maximum interest rates for delinquencies, extensions and loans; regulating insurance in connection with such sales; regulating reposessions, redemptions, resales and deficiency judgments and the rights of parties with respect thereto; authorizing extensions, loans and forbearances related to such sales; authorizing investigations and examinations of persons engaged in the business of making or financing such sales; prescribing penalties and repealing certain acts," further regulating the contents of