

No. 15

AN ACT

SB 160

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," further regulating the sale of certain mobilehomes and house trailers.

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

Section 1. Section 3, 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 18, 1959 (P. L. 471), is amended to read:

Section 3. After the receipt of such returns and recording thereof upon the said docket, the county commissioners shall certify said returns, together with all previous returns for delinquent taxes filed in the office of the said commissioners which may have been filed under law heretofore authorizing the same, to the county treasurer, who is authorized and empowered to receive and collect the same, and who shall sell the seated lands upon which such taxes were assessed and levied to secure the payments of such taxes as are unpaid and the accruing costs and interest as hereinafter provided.

The county treasurer shall not be required to advertise and expose for sale a mobilehome or house trailer assessed as subject to a real property tax on which taxes are unpaid when the chief assessor or the chairman of the Board of Assessment and Revision of Taxes certifies under oath on personal knowledge or on information supplied by local assessors or subordinate assessors that the mobilehome or house trailer is no longer in the county.

The treasurer shall keep a record of all taxes received or collected by him, and at least quarterly shall pay over and distribute the same, less the cost and charges to which he may be entitled, to the proper parties entitled to receive the same, for the uses and purposes for which such taxes

were assessed or levied, and shall certify to the county commissioners, within fifteen days following each payment thereof, a list of the taxes thus by him collected for entry and satisfaction upon the said Tax Return Docket of Seated Lands, to be kept by the county commissioners.

Section 2. This act shall take effect immediately.

APPROVED—The 15th day of May, A. D. 1969.

RAYMOND P. SHAFER

The foregoing is a true and correct copy of Act of the General Assembly No. 15.



Joseph P. Kelley
Secretary of the Commonwealth.