

No. 12

AN ACT

HB 775

Amending the act of April 15, 1834 (P.L.509, No.232), entitled "An act relating to county rates and levies and township rates and levies," providing for a hearing before a distraint may proceed.

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

Section 1. Section 21, act of April 15, 1834 (P.L.509, No.232), entitled "An act relating to county rates and levies and township rates and levies," amended April 25, 1935 (P.L.81, No.35), is amended to read:

Section 21. If any person, copartnership, association, or corporation shall neglect or refuse to make payment of the amount due by him or it for such tax within thirty days from the time of demand so made, it shall be the duty of the collector aforesaid to levy such amount by distress and sale of the goods and chattels of such delinquent, **[giving ten days' public notice of such sale,] provided the distraint levy includes written notice thereon that, within ten days after the date of the levy, the alleged delinquent may appear at the office of the district magistrate in the district in which the goods and chattels are located, and demand a hearing on the merits of the claim, and also upon giving public notice of such sale, at least twenty days after the date of the levy, or at least ten days after any hearing on the merits in which the alleged delinquent is adjudged delinquent,** by written or printed advertisement. No failure to demand or to collect any taxes by distress and sale of goods and chattels, shall invalidate any return made or lien filed for nonpayment of taxes or any tax sale had for the collection of such taxes on such return or lien.

This section shall extend to all collectors of delinquent taxes acting under general or local laws.

APPROVED—The 1st day of February, A. D. 1974.

MILTON J. SHAPP

The foregoing is a true and correct copy of Act of the General Assembly No. 12.

¹"painted" in original.



Secretary of the Commonwealth.