

No. 157

AN ACT

HB 1962

Amending the act of July 7, 1947 (P.L.1368, No.542), 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," requiring all counties to operate under the provisions of this act.

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

Section 1. The definition of "Taxing District" of section 102, act of July 7, 1947 (P.L.1368, No.542), known as the "Real Estate Tax Sale Law," amended June 10, 1955 (P.L.155, No.49), is amended to read:

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

* * *

"Taxing District," any county except a county of the first class, city except a city of the first or second class or second class A, borough, incorporated town, township, school district, except a school district of the first class, or a school district within a city of the second class A, or institution district: Provided, however, That this act shall not be construed to require any city of the third class, or any school district within a city of the third class, to collect its delinquent taxes on property under and in accordance with the provisions of this act, if the city or the school district shall notify the Tax Claim Bureau, in writing, on or before the first day of May, 1948 that, pursuant to a resolution of the city council, the city or the board of directors of the school district has resolved that returns of property will not be made under the provisions of this act but that its delinquent taxes will be collected by the filing of liens in the office of the prothonotary, or by sale of such property at a

city treasurer's sale under existing laws. Any such city and any such school district in any county having adopted the system provided by this act may, in any year notify the Tax Claim Bureau on or before the first day of May of the year that pursuant to a resolution of the city council, or of the board of directors, the city or school district, as the case may be, has resolved to collect its delinquent taxes on property under and in accordance with the provisions of this act, and thereafter the city's or school district's delinquent taxes shall be collected only under and in accordance with the provisions of this act [**: Provided further, That this act shall not apply in any county unless the county commissioners have adopted the system provided by this act for the collection of its delinquent taxes, but any such county may, in any year by resolution adopted by the county commissioners during the month of January, elect to collect its delinquent taxes on property and those of other taxing districts using the return system, under and in accordance with the provisions of this act. A copy of the resolution shall, within ten days after its adoption, be mailed to the city clerk of each city of the third class within the county and to the secretary of the school district within each city of the third class.**

After January 31, 1957, each city of the third class located within any county having adopted the system provided by this act and the school district within such city, shall be subject to the provisions of this act, and thereafter shall collect its delinquent taxes on property under and in accordance with its provisions, except that no third class city, nor the school district within the city, shall become subject to the act until one year following the first tax sale held by the Tax Claim Bureau of the county].

Section 2. Subsection (a) of section 202 of the act, amended December 14, 1967 (P.L.849, No.370) is amended to read:

Section 202. Appointment and Compensation of Personnel.—

(a) In counties of the second, second A, third, fourth, fifth, sixth, seventh and eighth classes, the county commissioners shall have direct supervision and control of the bureau, and shall have power to appoint a director and such employes and assistants as may be necessary to properly administer the affairs of the bureau, but the number and compensation of such employes, including the compensation of the director, shall be fixed by the salary board of the county in those counties where there is a salary board, and in all other counties by the county commissioners. Such compensation shall be paid by the county from county funds.

County employes *or the county treasurer* may be assigned by the county commissioners to act as the director or to other duties in the bureau.

* * *

Section 3. This act shall take effect on January 1, 1976 and shall apply to all tax transactions except sales initiated prior to the passage of this act.

APPROVED—The 3rd day of July, A. D. 1974.

MILTON J. SHAPP

The foregoing is a true and correct copy of Act of the General Assembly No. 157.

A handwritten signature in black ink, reading "C. McLeod Tucker". The signature is written in a cursive style with a large initial "C" and a prominent "M".

Secretary of the Commonwealth.