LEGISLATIVE REFERENCE BUREAU

AMENDMENTS TO SENATE BILL NO. 482

Sponsor:

Printer's No. 439

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1
       Amend Bill, page 1, line 28, by inserting after "laws,""
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     further providing for the title of the act; and,
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       Amend Bill, page 2, lines 1 through 3, by striking out all of
    said lines and inserting
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       Section 1. The title of the act of July 7, 1947 (P.L.1368,
    No.542), known as the Real Estate Tax Sale Law, amended
    September 26, 1981 (P.L.274, No.92), is amended to read:
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 8
                                  AN ACT
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    Amending, revising and consolidating the laws relating to
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       delinquent county, city, except of the first and second class
       and second class A, borough, town, township, school district,
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       except of the first class and school districts within cities
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       of the second class A, and institution district taxes,
       providing when, how and upon what property, and to what
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       extent liens shall be allowed for such taxes, the return and
       entering of claims therefor; the collection and adjudication
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       of such claims, sales of real property, including seated and
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       unseated lands, subject to the lien of such tax claims; the
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       disposition of the proceeds thereof, including State taxes
       and municipal claims recovered and the redemption of
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       property; providing for the discharge and divestiture by
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       certain tax sales of all estates in property and of mortgages
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       and liens on such property, and the proceedings therefor;
       creating a Tax Claim Bureau in each county, except counties
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       of the first and second class, to act as agent for taxing
       districts; defining its powers and duties, including sales of
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       property, the management of property taken in sequestration,
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       and the management, sale and disposition of property
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       heretofore sold to the county commissioners, taxing districts
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       and trustees at tax sales; providing a method for the service
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       of process and notices; imposing duties on taxing districts
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       and their officers and on tax collectors, and certain
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       expenses on counties and for their reimbursement by taxing
       districts; providing for an optional county demolition and
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       rehabilitation fund in each county; and repealing existing
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Section 2. The act is amended by adding a section to read:

- Amend Bill, page 2, line 5, by striking out "Each" and
- 2 inserting
- 3 <u>A</u>
- 4 Amend Bill, page 2, line 8, by inserting after "shall"
- 5 , by ordinance,
- Amend Bill, page 2, line 10, by striking out "the" and
- 7 inserting
- 8 <u>a</u>
- 9 Amend Bill, page 2, lines 10 through 17, by striking out
- 10 "resolution or" in line 10 and all of lines 11 through 17 and
- 11 inserting
- ordinance, impose a fee not to exceed ten per centum (10%)
- 13 of the purchase price of a property sold for delinquent taxes in
- 14 accordance with this act or any other law. The bureau, taxing
- 15 district or other government entity conducting the sale of the
- 16 property shall determine the amount of the fee based on the
- 17 final purchase price and collect it at the time of sale from the
- 18 buyer as a condition of conveying title to the property. The fee
- 19 raised shall be deposited into a fund established under
- 20 subsection (a).

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- 21 (c) An ordinance establishing a fund under subsection (a)
 22 shall include all of the following:
- 23 (1) The method of custody, divestiture, disbursement and
 - application of moneys deposited into the fund consistent with the laws of this Commonwealth and generally acceptable
- 26 accounting principles.
 - (2) The manner of notifying the bureau, taxing district or any other government entity conducting the sale of a property for delinquent taxes that a fund under subsection (a) has been
- for delinquent taxes that a fund under subsection (a) has been established and that the fee imposed under subsection (b) shall
- 31 be collected and deposited in accordance with this section.
- 32 (3) The fee imposed under subsection (b) shall apply to the
- 33 sale of a property for delinquent taxes conducted in the
 34 calendar year beginning not less than ninety (90) days after the
- 35 effective date of the ordinance.
- 36 (4) Any other terms and conditions the county deems
- reasonable and necessary for operation of the fund established under subsection (a).
- 39 (d) A fund established under subsection (a) shall be used
- 40 exclusively by the county or, upon approval of the county
- 41 commissioners or other governing body, by any taxing district,
- 42 redevelopment authority, land bank or other government entity
- 43 for the demolition or rehabilitation of blighted property

- 1 located in the county and owned by a government entity.
- 2 (e) This section shall not apply to a property sold for
- 3 delinguent real property taxes to a nonprofit entity, land bank
- 4 or government entity.
- 5 Amend Bill, page 2, line 18, by striking out " 2" and
- 6 inserting
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