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Senate Bill 786, Printer's Number 946

**Amending the Real Estate Tax Sale Law –
Establishing statutory posting requirements**

PROPOSAL/SUMMARY: The Real Estate Tax Sale Law, Act 542 of 1947 (RETSL), provides the procedures by which most taxing districts (counties, municipal corporations, and school districts), through the county tax claim bureau, recover delinquent property taxes by specified means including a sale of real property. Generally speaking, the law is intended to apprise both the owner of tax delinquent property and the general public of the potential or actual sale of the property to satisfy delinquencies that still exist after approximately 21 months.

In July of the first year after taxes are due, the bureau notifies the owner that the property carries a delinquent tax balance. If mailed notice cannot be completed, the property is posted. If the taxes continue to remain unpaid in the second year after taxes are due, the property is scheduled for sale, and is posted 10 days prior to the sale.

Personnel responsible and procedures utilized for posting property under RETSL may differ depending on the county tax bureau involved. Given the lack of explicit statutory direction in RETSL, bureaus rely on the common law requirement that the posting be “reasonably conspicuous” to both the owner and the public.¹ Despite this guidance, postings have been challenged as ineffective, particularly in cases involving rural, undeveloped parcels of land that may not be frequented by owners.

Senate Bill 1487 would establish standardized requirements for posting property within RETSL: If an assessed structure is on the property, the posting shall occur there, unless it cannot be seen by the owner and the public. If it is insufficiently visible, or if there is no structure on the property, the posting must be staked adjacent to an entrance or, if necessary to be observable, anywhere else along the property line.

¹ See *In re Somerset County Tax Sale*, 13 A. 3d 180 (Pa. Cmwlth. 2010).