

**REAL ESTATE TAX SALE LAW - DELINQUENT REAL ESTATE TAX
NOTIFICATION TO DESIGNATED INDIVIDUAL, UNSEATED LANDS AND
IMPOSING DUTIES ON THE DEPARTMENT OF COMMUNITY AND ECONOMIC
DEVELOPMENT**

Act of Jul. 12, 2026, P.L. 391, No. 27

Cl. 53

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HB 96

AN ACT

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 counties of the first and second 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," in sale of property, providing for delinquent real estate tax notification to designated individual; providing for unseated lands; and imposing duties on the Department of Community and Economic Development.

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

Section 1. The act of July 7, 1947 (P.L.1368, No.542), known as the Real Estate Tax Sale Law, is amended by adding a section to read:

Section 619.2. Delinquent Real Estate Tax Notification to Designated Individual.--(a) The department shall develop a designation form to be used by an owner to assign a designated individual to receive a notification regarding delinquent real estate taxes on the owner's property, if the owner:

(1) is unable or has limited ability to receive or manage the delinquent real estate tax notice; or

(2) otherwise chooses to assign a designated individual to receive the notification.

(b) The designation form shall contain the following information:

- (1) The name of the owner.
 - (2) The date of birth of the owner.
 - (3) The telephone number, email address and other contact information of the owner.
 - (4) The address of the owner's property.
 - (5) The name of the owner's designated individual.
 - (6) The address, telephone number, email address and other contact information of the owner's designated individual.
 - (7) Verification that the designated individual is:
 - (i) a next of kin of the owner; or
 - (ii) an agent, guardian, trustee or other representative of the owner under authority granted in accordance with 20 Pa.C.S. (relating to decedents, estates and fiduciaries).
 - (8) Other information as may be determined by the department as necessary to comply with this section.
- (c) The department shall:
- (1) Post the designation form and other information deemed necessary by the department on the publicly accessible Internet website of the department.
 - (2) Distribute copies of the designation form and other information deemed necessary by the department to each taxing district.
 - (3) Distribute copies of the designation form and other information deemed necessary by the department to each area agency on aging in this Commonwealth.
- (d) An owner may complete a designation form and send the designation form to the bureau in the county in which the property is located and the appropriate taxing district.
- (e) Upon receipt of a completed designation form, a bureau and taxing district under subsection (d) shall send notifications regarding delinquent real estate taxes on the owner's property to both the owner and the designated individual specified in the designation form.
- (f) An owner who submitted a designation form may rescind the designation by providing written notice of the rescission to the bureau in the county in which the property is located and the appropriate taxing district.
- (g) Notices required to be provided to an owner under this act shall be provided to the designated individual of each owner who sent a completed designation form under subsection (d).
- (h) A bureau or a taxing district that receives a completed designation form or written notice of rescission under this section shall maintain the confidentiality of the form or notice. A completed designation form and written notice of rescission is not accessible for inspection and duplication under the act of February 14, 2008 (P.L.6, No.3), known as the "Right-to-Know Law."
- (i) Nothing in this section shall be construed to affect any authority granted in accordance with 20 Pa.C.S., including the appointment of a guardian by a court of competent jurisdiction under 20 Pa.C.S. Ch. 55 (relating to incapacitated persons).
- (j) As used in this section, the following words and phrases shall have the meanings given to them in this subsection unless the context clearly indicates otherwise:
- "Department," shall mean the Department of Community and Economic Development.
- "Designated individual," shall mean any of the following persons designated by an owner to receive notification regarding delinquent real estate taxes on behalf of the owner:
- (1) A next of kin of the owner.
 - (2) An agent, guardian, trustee or other representative of the owner under authority granted in accordance with 20 Pa.C.S.
- "Designation form," shall mean the form developed by the department in accordance with this section.

Section 2. The act is amended by adding an article to read:

**ARTICLE VII-A
UNSEATED LANDS**

Section 701-A. Application.

This article shall apply to sales and purchases of unseated lands prior to the effective date of this section.

Section 702-A. Title to unseated lands.

(a) Sale for nonpayment of taxes.--Prior to the effective date of this subsection, where the conveyance from the sale of any unseated lands for nonpayment of taxes includes, but is not expressly limited to, the surface estate and, for the tax year for which the sale occurred, the subsurface estate was not separately assessed, the conveyance shall be effective to vest title in the purchaser to the entire property in fee simple, including the severed subsurface oil, gas, mineral or other subsurface estates that are not separately assessed for the tax year for which the sale occurred, subject only to redemption reflected in the official county records or a court order in an action challenging the legal effect of a tax sale commenced within the five-year statutory period of limitations on actions for recovery, or determination or declaration, following the date of the tax sale.

(b) Applicability.--This section shall:

(1) Apply without regard to whether the purchaser owned any estate in the property at the time taxes became due.

(2) Not apply to severed subsurface oil, gas, mineral or other subsurface estates owned by any governmental entity at the time of the tax sale under this section.

Section 703-A. Redemption claims.

A finding, declaration or other order of redemption of unseated land sold at a tax sale shall require the party asserting redemption, or benefiting from the redemption, to:

(1) Provide evidence that the right of redemption existed at the time of the challenged transaction.

(2) Provide:

(i) a recorded exemption receipt; or

(ii) the instrument of the conveyance at issue with a stamped redeemed notation and the contemporaneously made notation of the redemption in the official county record.

Section 704-A. Redemption by permission.

All claims relating to or seeking a declaratory or other order that a redemption by permission through real estate purchased by the county must provide evidence of a deed poll or an official county record contemporaneously noting the redemption.

Section 705-A. Duty to pay taxes on unseated lands.

The duty to pay property taxes on unseated land shall be a charge against the land only and not a duty of the owner. Sales for the nonpayment of taxes on unseated land are in rem and shall not require personal notice of the sale to the landowner.

Section 706-A. Restatement of limitation on actions relating to tax sales.

This article is intended as a restatement and clarification of the five-year limitation period in section 3 of the act of April 3, 1804 (P.L.517, No.124), entitled "An act directing the mode of selling unseated lands for taxes."

Section 3. This act shall take effect as follows:

(1) The following shall take effect immediately:

The addition of Article VII-A of the act.
This section.

(2) The remainder of this act shall take effect in 60 days.

APPROVED--The 12th day of July, A.D. 2026.

JOSH SHAPIRO