

to establish a public school system in the Commonwealth of Pennsylvania, together with the provisions by which it shall be administered, and prescribing penalties for the violation thereof; providing revenue to establish and maintain the same, and the method of collecting such revenue; and repealing all laws, general, special, or local, or any parts thereof, that are or may be inconsistent therewith, ' ' reads as follows:—

Section 1436,
act of May 18,
1911 (P. L. 309),
as amended July
17, 1919
(P. L. 1025),
cited for amend-
ment.

“Section 1436. Such attendance officers shall be paid such amounts and in such manner as the board of school directors appointing them may decide, and they shall at all times perform the duties of their appointment under the direction of the board of school directors appointing them: Provided, That *in districts of the fourth class, the compensation of any attendance officer shall not exceed two dollars (\$2.00) per day for each day actually engaged, and in districts of the first class the compensation shall not be less than twelve hundred dollars (\$1,200) per annum. Every school district shall report annually to the Superintendent of Public Instruction, for publication in his report, upon the enforcement of the provisions for compulsory attendance and the cost thereof, in such detail as said Superintendent of Public Instruction shall request,*” is hereby further amended to read as follows:—

Term of service
and compensation.

Section 1436. Such attendance officers *may be employed for the full calendar year, and* shall be paid such amounts and in such manner as the board of school directors appointing them may decide, and they shall at all times perform the duties of their appointment under the direction of the board of school directors appointing them: Provided, That in districts of the first class the compensation shall not be less than twelve hundred dollars (\$1,200) per annum. Every school district shall report to the Superintendent of Public Instruction upon the enforcement of the provisions for compulsory attendance and the cost thereof, in such detail as said Superintendent of Public Instruction shall request.

First class
districts.

Reports of
districts.

APPROVED—The 24th day of May, A. D. 1921.

WM. C. SPROUL.

No. 403.

AN ACT

Providing when, how, and to what extent, liens upon seated real property shall be allowed for county, bridge, road, borough, incorporated town, township, school district, and poor taxes; the procedure upon tax claims filed therefor; the methods for preserving such tax liens and enforcing payment of such liens; the effect of judicial sales of the properties liened, and the manner of distributing the proceeds of such sales.

Section 1. Be it enacted, &c., That this act shall be known and may be cited as the Municipal Tax Lien Act.

Municipal Tax
Lien Act.
Definitions.

The word "taxes," as used in this act, means any county, bridge, road, borough, township, school, or poor taxes.

"Taxes."

The words "tax claims" or "liens," as used in this act, means the claim filed to recover taxes.

"Tax claims" or
"liens."

The word "municipalities," as used in this act, means any county, borough, incorporated town, township, school district, and poor district.

"Municipalities."

The word "claimant," as used in this act, means the plaintiff in whose favor the tax claim is filed as a lien.

"Claimant."

The word "owner," as used in this act, means the person or persons in whose name the property is registered, if registered according to law; and, in all other cases, means any person or persons in open, peaceable, and notorious possession of the property as apparent owner or owners thereof, if any, or the reputed owner or owners thereof, in the neighborhood of such property.

"Owner."

The word "property," as used in this act, means seated real property subject to the lien, and against which the claim is filed as a lien.

"Property."

Section 2. All taxes which may hereafter be lawfully imposed or assessed on any property in municipalities of this Commonwealth, in the manner and to the extent hereinafter set forth, shall be, and they are hereby declared to be, a first lien on said property, together with all charges, expenses, and fees added thereto for failure to pay promptly; and such liens shall have priority to, and be fully paid and satisfied out of the proceeds of any judicial sale of said property before, any other obligation, judgment, claim, lien, or estate, with which the said property may become charged or for which it may become liable, save and except only the costs of the sale and of the writ upon which it is made.

Taxes shall be first
lien.

Section 3. The lien for taxes shall exist in favor of, and the claim therefor may be filed against the property taxed by, the several municipalities to which the tax is payable.

In whose favor
lien exists.

Property subject to taxes.	All real property, by whomsoever owned and for whatsoever purpose used, shall be subject to all taxes and tax claims herein provided for, except that all property owned by the State, county, city, or other municipal divisions, and actual places of religious worship, places of burial not used for or held for private or corporate profit, and institutions of purely public charity, shall not be subject to tax or tax claims.
Exceptions.	
Time for filing tax claims.	Section 4. Claims for taxes must be filed in the court of common pleas of the county in which the property is situated on or before the last day of the third calendar year after that in which the taxes are first payable. A number of years taxes, if payable to the same plaintiff, may be included in one claim.
Joinder of claims.	
Duration of lien.	Such tax claim, if filed within the period aforesaid, shall remain a lien upon said properties until fully paid and satisfied: Provided, however, That either a suggestion of nonpayment and an averment of default, in the form hereinafter provided, be filed in such cases either before or after judgment on the scire facias, or else a writ of scire facias, in the form herein provided, be issued to revive the same within each period of five years following: (a) the date on which said claim was filed; (b) the date on which a writ of scire facias was issued thereon; (c) the date on which any judgment was entered thereon; (d) the date on which a previous suggestion of nonpayment and default was filed thereon; or (e) the date on which a judgment of revival was obtained thereon.
Proviso.	
Suggestion of nonpayment and averment of default.	
Form.	The suggestion and averment shall be in the following form, under the caption of the claim: And now, the claimant, by his solicitor, suggests of record that the above claim is still due and owing to the claimant, and avers that the owner is still in default for nonpayment thereof. The prothonotary is hereby directed to enter this suggestion and averment of the claim on the municipal lien or the proper docket, also to index it upon the judgment index and on the locality index of the court, for the purpose of continuing the lien of the claim.
Signatures.	Such suggestion and averment must be signed by the solicitor or proper authorities by whom the tax was levied. The prothonotary shall docket and index the suggestion and averment as directed therein, and for such services shall be entitled to such fee as provided for by the various prothonotaries' fee bills, to be taxed and collected as other costs in the claim.
Indexing.	
Fee.	
Effect.	The filing and indexing of such suggestion and averment within five years of filing the claim, or the issuing of any writ of scire facias thereon or of any judgment,

thereon, or of the filing of any prior suggestion and averment of default, shall have the same force and effect, for the purposes of continuing and preserving the lien of the claim, as though a writ of scire facias had been issued or a judgment or judgment of revival had been obtained within such period: Provided, That no writ of levavi facias shall be issued upon a claim for the purpose of exposing the property liened to sheriff's sale, except after a judgment shall have been duly obtained upon the claim as provided in this section, and such judgment must have been obtained within five years of the issuance of the levavi facias. Whenever the lien of a claim has been revived and continued by the filing and indexing of a suggestion and averment of default, the claimant may, at any time within five years therefrom, issue a writ of scire facias thereon, reciting all suggestions and averment of default filed since the filing of the claim, and shall proceed thereon in the manner herein provided, subject to the right of the owner to raise any defence arising since the last judgment.

Levavi facias.

Scire facias.

If a claim be not filed within the time aforesaid, or if it be not prosecuted in the manner and at the time aforesaid, it shall be wholly lost.

Section 5. Said claim shall set forth:

Claim.

(a) The name of the municipality by which filed.
 (b) The name of the owner, and a description of the property against which it is filed.

(c) The authority under or by virtue of which the tax was levied, as well as the time for which the tax was levied.

(d) Said claim must be signed by the solicitor or proper authority by whom the tax was levied.

Section 6. The property described in tax claims shall include the whole property against which the tax is levied. No tax claim shall be invalid by reason of including therein property to a greater depth than as above provided, but the court in which the same is filed may, at any time prior to judgment thereon but not afterwards, upon it appearing that such claim includes property to a greater depth than is hereby made subject to such claim, limit the lien thereof to the proper depth. In all cases where a tax is levied on or filed against separate and distinct properties in one amount covering all, the proper public authority shall, if tendered with all costs, if any, accept payment of the portion of the whole amount of said tax chargeable upon each or any of the separate and distinct properties so charged together, according to the tax rate and assessed valuation thereof, and payment and satisfaction of any one portion may be made without prejudice to the claim against the remainder.

Property included.

Separate and distinct properties.

Intervening defendants.

Section 7. Any person having an interest in the property, whensoever acquired, may, after ten days prior notice in writing, by leave of court, intervene as a party defendant and make defence thereto with the same effect as if he had been originally named as a defendant in the claim filed. And the claimant may, by writing filed at his costs, strike off the name of any defendant therein, and may substitute as a defendant, and issue a scire facias against, any person who may have any interest therein as owner, or who is the personal representative of an owner who has died either before or after filing the claim, but such substitution shall always be without prejudice to any intervening rights.

Substitution of defendants.

Separate and distinct properties.

Section 8. In all cases where a tax claim is levied on, or filed against, separate and distinct properties as one estate, it shall and may be lawful for the proper public authority, either before or after filing a claim therefor, to apportion the same ratably upon the separate and distinct properties so assessed together. And the court in which the claim is filed, on proof that the properties were separate and distinct at the time the tax was levied, shall, at any stage of the proceedings, apportion the charge against such properties. When apportioned, they shall be treated and considered in all respects as if separate and distinct claims had been filed; and payment and satisfaction of any one portion may be made without prejudice to the claim as against the rest.

Apportionment.

Payment of one portion.

Form of scire facias.

Section 9. The claim shall be sued by writ of scire facias, and the form thereof shall be substantially as follows:

The Commonwealth of Pennsylvania, to (names of the parties defendant), Greeting:

Whereas, The (give name of the municipality), on the day of, Anno Domini 1...., filed its claim in our court of common pleas of County, at No. Term, 1....., M. L. D., for the sum of \$....., with interest from the day of, 1...., for (give the tax claim as filed), against the following property, situate in (give location and brief description of the property), owned or reputed to be owned by you;

And whereas, We have been given to understand that said claim is still due and unpaid, and remains a lien against the said property:

Now, you are hereby notified to file your affidavit of defence to said claim, if defence you have thereto, in the office of the prothonotary of our said court, within fifteen days after the service of this writ upon you. If no affidavit of defence be filed within said time, judgment may be entered against you for the

whole claim, and the property described in the claim sold to recover the amount thereof.

Witness the Honorable, President Judge of our said court, this day of, Anno Domini 1

(Seal), Prothonotary.

The claimant, when he files his praecipe for the writ of scire facias, may direct the prothonotary to add and insert the names of any persons whom the claimant may know to have an interest in the premises, and the scire facias shall be issued containing such additional names. But the parties to the claim may agree upon an amicable scire facias, upon such terms as may be agreed upon, with the same effect as if a scire facias, in the form aforesaid, had been duly issued, served, and returned; or the defendants, or any of them, may waive the issue of a scire facias, and appear with like effect as if the scire facias had been issued and served.

Parties interested in premises may be named in writ.

Amicable scire facias.

Waiver of scire facias.

Sheriff shall add certain parties to writ.

Section 10. The sheriff to whom the scire facias is given for service shall add to the writ, as parties defendant, all persons, other than those named therein, who may be found in possession of the property described or any part thereof; and, in case no one is in possession, he shall post a true copy of the writ on the most public part of said property; and he shall add to the said writ the names of any persons, not already named therein, whom he may ascertain to have an interest in the property described or any part thereof; which writ shall then be further served as follows:

Service of writ.

Personal service.

(a) By serving, as in the case of a summons, such of those named in the writ or added thereto as may be found in the county in which the writ issued; and

(b) Where the sheriff has information that those named in the writ or added thereto, or any of them, may be found in any other county of this Commonwealth, the said persons shall be served, as in case of a summons, by the sheriff of the county in which the said defendants or any of them may reside, he being deputized for that purpose by the sheriff of the county in which the writ issues; and

Service in another county.

(c) In case any of those named in the writ or added thereto cannot be found, or their residences within this Commonwealth are unknown, or in case they reside without the Commonwealth, the said writ may be served by advertising a copy thereof or a brief notice of the contents of the same, once a week for three successive weeks, in one newspaper of general circulation in the county and in the legal periodical, if any, designated by the court for that purpose: Provided, however, That any defendant may accept service of said writ, in person or by counsel, with the same effect as if duly served therewith by the sheriff.

Service by advertisement.

Acceptance of service.

Effect of advertisement.

Where the said writ or the brief notice of the contents thereof have been advertised as aforesaid, the same shall have the same effect as if the writ had been personally served; and all those named therein as to whom publication has been made shall file their affidavit of defence, as required by the said writ, within fifteen days after the date of the last weekly advertisement of the said writ. Service of any such writ may be made at any time within three months from the date on which it was issued, but it shall be served and returned at the earliest date possible, and the plaintiff may require its return at any time, whether or not it be actually served.

Time of service and return.

Judgment by default.

Section 11. If no affidavit of defence be filed within the time designated, judgment may be entered and damages assessed by the prothonotary by default for want thereof. Such assessment shall include a five per centum fee for collection to plaintiff's attorney, not exceeding, however, twenty dollars. If an affidavit of defence be filed, a rule may be taken for judgment for want of a sufficient affidavit of defence, or for so much of the claim as is insufficiently denied, with leave to proceed for the residue. The defendant may, by rule, require the plaintiff to reply, under oath or affirmation, to the statements set forth in the affidavit of defence; and, after the replication has been filed, may move for judgment on the whole record.

Judgment for want of a sufficient affidavit.

Replication.

Judgment on whole record.

Evidence.

Section 12. Tax claims shall be prima facie evidence of the facts averred therein in all cases; and the averments in such claims shall be conclusive evidence of the facts averred therein, except in the particulars in which those averments shall be specifically denied by the affidavit of defence or amendment thereof duly allowed. A compulsory nonsuit upon trial shall be equivalent to a verdict for defendant, whether the plaintiff appeared or not. If plaintiff recovers a verdict upon trial in excess of the amount admitted by the defendant in his affidavit of defence or pleadings, he shall be entitled to an attorney's fee for collection equal to five per centum of such excess, but not exceeding fifty dollars.

Compulsory nonsuit

Plaintiff's attorney fee.

Revival of judgment.

Scire facias.

Section 13. The judgment upon such claim may be revived by writ of scire facias in the following form: The Commonwealth of Pennsylvania, to C. D. and E. F., Greeting:

Whereas, A. B., claimant, on the..... day of, Anno Domini 1...., recovered judgment in the sum of dollars against you, that the following described property be sold to satisfy the same:

(Here describe property in full.)

And whereas, We have been given to understand that though judgment, as aforesaid, was rendered,

yet the amount thereof is still due and unpaid, and remains as a lien against said property; Now, you are hereby notified to file your affidavit of defence to A. B.'s claim upon said judgment, if any defence you have, in the office of the prothonotary of said court, within fifteen days after service of this writ upon you. If no affidavit of defence be filed within that time, said judgment may be revived against you for the amount set forth, with interest from the time of its recovery, and said property be sold to recover the whole thereof.

Witness the Honorable, President Judge of our said court, this..... day of, Anno Domini 1.....

(Seal), Prothonotary.

But the parties to the judgment may agree upon an amicable scire facias to revive, or to an amicable judgment of revival, upon such terms as may be agreed upon, with the same effect as if a scire facias in the form aforesaid had been duly issued, served, and returned. Amicable revival.

Section 14. Said writ of scire facias shall be served, and the proceedings thereon shall be conducted, as to persons who are found by the sheriff, in the manner hereinbefore provided for the original scire facias sur claim, but, in any and all events, two returns of nihil habet to the writs to revive shall be equivalent to personal service upon the defendants. The practice and procedure following said scire facias to revive, so far as applicable, shall be the same as in the case of the original scire facias to collect the claim. Service of writ.

Section 15. All judgments for the plaintiff, whether on the original scire facias or any scire facias to revive, shall be de tervis only, and shall be recovered out of the property bound by the lien and not otherwise; but the costs, whether as against the plaintiff or the defendant actually defending against the claim, may be recovered by execution as in personal actions. Judgment for plaintiff.

Section 16. After the expiration of twenty days from the recovery of judgment, whether on the original scire facias or any scire facias to revive, except in cases where the property named is essential to the business of a quasi public corporation, the court shall, upon the petition of the plaintiff, appoint a sequestrator of the rents, issues, and profits of the property bound by the judgment, unless, in the meantime, an appeal be taken and approved security given to operate as a supersedeas. Costs.

If the owner against whom the judgment is entered be in possession of the property sequestered, or the party in possession refuse to pay a fair rent, the court shall, upon petition filed and served, grant a rule, and, if it be made absolute, award a writ, in the nature of a writ of habere facias possessionem, directed Appointment of sequestrator.

to the party in possession, to pay a fair rent, and, if it be made absolute, award a writ, in the nature of a writ of habere facias possessionem, directed Appeal and supersedeas.

to the party in possession, to pay a fair rent, and, if it be made absolute, award a writ, in the nature of a writ of habere facias possessionem, directed Habere possessionem.

to the owner, commanding him to deliver such possession to the sequestrator within fifteen days thereafter, unless such property be occupied by the owner and his family for a home, in which case he shall be entitled to retain possession for a period of three months from the time the petition was served upon him.

Docketing and indexing.

Section 17. Every claim filed, scire facias issued, verdict recovered, and judgment entered, in accordance with the provisions of this act, shall be docketed in appropriate dockets, and, except as hereinafter provided, shall be entered upon the judgment index of the court. When a claim is stricken off or satisfied, the name of a defendant stricken out, a scire facias discontinued or quashed, or a verdict or judgment stricken off or satisfied, a note thereof shall be made on such docket or dockets: Provided, however, That in counties in which the filing of liens for county taxes was authorized by law prior to the passage of this act, the method of filing, entering, docketing, and indexing liens for county, road, poor, and other taxes assessed in such counties, shall remain and be continued thereafter in the same manner and form as in use prior to the passage of this act.

Proviso.

Locality index.

Section 18. It shall be the duty of the prothonotaries of the courts of common pleas to keep a locality index, in which shall be entered all tax claims hereafter filed, and, upon any written order therefor, they shall give a certificate of search, showing all the claims filed against any property. For so doing they shall receive the sum as provided by the various prothonotaries' fee bills.

Certificates of search.

Security for stay.

Section 19. At any time before the property is sold, approved security may be entered for a stay of proceedings until the expiration of one year after the date of filing the claim. The entry of such security by the owner, before the entry of judgment on the claim, shall be equivalent to an admission by him that the property is liable for the claim. After the stay has expired, the claimant may proceed upon the claim and the bond given, separately or simultaneously.

Execution.

Section 20. Execution upon any judgment recovered upon any such claim, except where the property named is essential to the business of a quasi public corporation, shall be by writ of levavi facias, in the following form:

Levavi facias.

The Commonwealth of Pennsylvania, to the Sheriff of
..... County, Greeting:

Whereas, A. B., claimant, on the day of, Anno Domini 1...., recovered judgment in the sum of dollars, with interest from the day of..... Anno Domini 1...., and the costs amounting to dollars, in our court

of common pleas of said county of, term, number, M. L. D. against C. D. and E. F., that the following described property in your bailiwick be sold to satisfy the same, namely:

(Here describe the property in full.)

Now, this is to command you that you expose the said property to sale, by public vendue and outcry, after due advertisement according to law; and that return of said sale, with the moneys realized thereby and this writ, you make to our said court on the day of, Anno Domini 1.....

Witness the Honorable, President Judge of our said court, this day of, Anno Domini 1.....

Advertisement of such sale shall be made, and the deed to the purchaser shall be executed, acknowledged, and delivered, as in other real estate sales by the sheriff.

Advertisement of sale.
Deed to purchaser.

Section 21. The plaintiff in any judgment recovered on a tax claim may, upon paying the sheriff's costs, fix an upset price to be realized at any sale under such judgment, sufficient to pay all tax claims and all accrued but unfiled tax claims in full. No sale shall be made on a judgment recovered on a tax claim except for a sum sufficient to pay all tax claims in full, except as hereinafter provided, and the plaintiff in such judgment may purchase the property at such sale for that sum, if no one bids a higher price therefor.

Upset price.

Section 22. Where judgment is recovered upon any claim, the property named in which is essential to the business of a quasi public corporation, the claimant shall have execution thereupon as in other cases of judgments against such corporations. Upon the distribution of any fund realized by a sale of the franchises and the whole or any part of the assets of the corporation, the court shall determine the actual value of the property bound by the lien, and the claim shall be preferred with such other claims, to the extent of the value thus determined.

Execution against quasi public corporations.

Section 23. The lien of a tax claim shall not be divested by any judicial sale of the property liened where the amount due is indefinite or undetermined or where the same is not due and payable; nor shall the lien of a tax claim be divested by any judicial sale of the property liened as respects so much thereof as the proceeds of such sale may be insufficient to discharge; nor, except as hereinafter provided, shall a judicial sale of the property liened, under a judgment obtained on a tax claim, discharge the lien of any other tax claim than that upon which said sale is had, except to the extent that the proceeds realized are sufficient for its payment after paying the costs and

Effect of judicial sales upon liens and claims.

Distribution of proceeds.

Postponement of sale.

Sale free of liens, etc.

Rule.

Hearing.

Decree.

Distribution of proceeds.

Title of purchaser.

Payment of whole of claim.

Testimony may be taken as to whereabouts of respondents.

expenses of the sale and of the writ upon which it was made and any other prior tax claims to which the fund may first be applicable. On any such sale being made, all tax claims shall be paid out of the proceeds thereof first, the oldest tax having priority; and mortgages, ground-rents, and other charges on, or estates in, the property, which were recorded, or created where recording is not required, before any tax other than for the current year accrue, shall not be disturbed by such sale, unless a prior lien is also discharged thereby. In case the property be not sold for a sum sufficient to pay all tax claims, together with the costs thereon, the plaintiff in any such claim may postpone the sale without payment of costs, and file his petition, setting forth that more than one year has elapsed since the filing of his claim, that he has exposed the property to sheriff's sale thereunder, and was unable to obtain a bid sufficient to pay the upset price in full, and that he will bid sufficient to pay the upset price; and, upon the production of searches or a title insurance policy, showing the state of the record and the ownership of the property, and of all tax claims, mortgages, ground-rents, or other charges on, or estates in, the land, the court shall grant a rule upon all parties thus shown to be interested to appear and show cause why a decree should not be made that said property be sold freed and cleared of their respective claims, mortgages, charges, and estates. If, upon a hearing thereafter, the court is satisfied that service has been made of said rule upon the parties respondent, in the manner provided in this act for the service of writs of scire facias to obtain judgments upon tax claims, and that the facts stated in the petition be true, it shall order and decree that said property be sold at a subsequent sheriff's sale, day to be fixed by the court, without further advertisement, clear of all claims, liens, mortgages, charges, and estates, to the highest bidder at such sale, and the proceeds realized therefrom shall be distributed in accordance with the priority of such claims; and the purchaser at such sale shall take and forever thereafter have an absolute title to the property sold, free and discharged of all tax claims, liens, mortgages, charges, and estates of whatsoever kind, subject only to the right of redemption as provided by law.

Any person interested may, at any time before the sale, pay the petitioner the whole of his claim, with interest and costs, whereupon the proceedings on petition shall at once determine.

For the purpose of enabling the petitioner in any such proceeding to give the notice required, he may take the testimony of the defendant in the claim or any other person whom he may have reason to believe has knowl-

edge of the whereabouts of any of the parties respondent, either by deposition, commission, or letters rogatory.

Any municipality, being a claimant, shall have the right, and is hereby empowered, to bid and become the purchaser of the property at such sale; and, while the said property so purchased is held and owned by such municipality, it shall not be subject to tax claims, unless it be redeemed by the former owner or other person having the right to redeem as provided by the act to which this is an amendment. If, however, a municipality shall become the purchaser at said sale, the former owner or other person desiring to redeem shall pay all tax claims accrued and chargeable against the property prior to the sale thereof, together with the costs and interest thereon, also all tax claims whether filed or not, which would have accrued and become chargeable against the property had the same been purchased at the sale by some party other than the municipality.

Municipality may become purchaser.

Redemption where municipality has purchased.

Upon the delivery by the sheriff of a deed for any property sold under a tax claim, the judgment upon which such sale was had shall thereupon and forever thereafter be final and conclusive as to all matters of defence which could have been raised in the proceeding, including payment, and no error or irregularity in obtaining or entering of such judgment shall affect the validity thereof.

Delivery of deed renders judgment conclusive.

Section 24. The owner of any property sold under a tax claim, or his assignees, or any party whose lien or estate has been discharged thereby, may redeem the same, at any time within one year from the date of the acknowledgment of the sheriff's deed therefor, upon payment of the amount bid at such sale, the cost of drawing, acknowledging, and recording the sheriff's deed, the amount of all tax claims, whether or not entered as liens, if actually paid, the principal and interest of estates and encumbrances not discharged by the sale and actually paid, the insurance upon the property, and other charges and necessary expenses on the property actually paid, less rents or other income therefrom, and a sum equal to interest at the rate of ten per centum per annum thereon from the time of each of such payments. If both owner and creditor desire to redeem, the owner shall have the right so to do only in case he pays the creditor's claim in full. If more than one creditor desires to redeem, the one who was lowest in lien at the time of sale shall have the prior right, upon payment in full of the claim of the one higher in lien. Within the year, one who was lower in lien may redeem from one higher in lien who has already redeemed, and the owner may redeem from him; and so on throughout, in each case

Redemption.

Time.

Amount which must be paid.

Priorities in rights of redemption.

- by paying the claims of the one whose right was higher; and one higher in lien may redeem from one lower in lien, unless his claim is paid; but, in each case, the right must be exercised within the year.
- Petition for redemption.** Any person entitled to redeem may present his petition to the proper court, setting forth the facts and his readiness to pay the redemption money, whereupon the court shall grant a rule to show cause why the purchaser should not reconvey to him the premises sold; and, if upon hearing the court shall be satisfied of the facts, it shall make the rule absolute, and, upon payment being made or tendered, shall enforce it by attachment.
- Rule.**
- Amendments.** Section 25. Any claim, petition, answer, replication, scire facias, affidavit of defence, or other paper filed of record, may be amended, from time to time, by agreement of the parties, or by leave of court upon petition for that purpose, under oath or affirmation, setting forth the amendment desired, that the averments therein contained are true in fact, and that by mistake they were omitted from or wrongfully stated in the particulars as to which the amendment is desired. Such amendments shall be of right, saving intervening rights, except that no amendment of the claim shall be allowed, after the time for its filing has expired, which undertakes to substitute an entirely different property from that originally described in the claim, but the description of the property may be amended so as to be made more accurate, as in other cases of amendment. The court may, for cause shown and filed of record, enlarge the time for filing the affidavit of defence, answer, or replication, for issuing a scire facias, or for entering security, by rule or special or standing order; and any judgment by default may be opened by the court, upon cause shown by interveners or other defendants, as in other cases; but no enlargement of the time for issuing a scire facias shall extend the same beyond the time herein provided for preserving or retaining the lien thereof.
- Extension of time.**
- When rules are returnable.** Section 26. Any rule granted under the provisions of this act may be made returnable at such time as the court may direct either therein or by rule of court or by special or standing order. All petitions, answers, and replications shall be under oath or affirmation. Answers must be filed and served within fifteen days after service of the petition, and rules and replications must be filed within fifteen days after service of the last of the answers. Replications must be confined to a reply to new matter set forth in the answers.
- Petitions, answers and replications.**
- Facts averred and not denied.** The facts averred by either party and not denied in the answer or replication of the other shall be taken as true in all subsequent proceedings in the cause, without the necessity for proof thereof, unless amended

Act of June 1,
1915 (P. L. 669).

The act, approved the first day of June, one thousand nine hundred fifteen (Pamphlet Laws, six hundred and sixty), entitled "An act to amend an act, approved the twenty-first day of May, Anno Domini one thousand nine hundred thirteen, entitled 'An act providing for the return of taxes on seated lands in counties, poor districts, boroughs, incorporated towns, and townships, for county, poor, borough, town, or township taxes, respectively, and providing for the sale of such lands for taxes,' so as to include school districts."

Act of June 4,
1901 (P. L. 364),
partially repealed.

Section 32. The act, approved the fourth day of June, one thousand nine hundred and one (Pamphlet Laws, three hundred and sixty-four), entitled "An act providing when, how, upon what property, and to what extent, liens shall be allowed for taxes and for municipal improvements, and for the removal of nuisances; the procedure upon claims filed therefor; the methods for preserving such liens, and enforcing payment of such claims; the effect of judicial sales of the properties liened, and the manner of distributing the proceeds of such sales," and the several amendments and supplements thereto, so far as the same relate or apply to tax liens and tax claims are hereby repealed. All other acts and parts of acts, except as hereinbefore provided, inconsistent with this act be, and the same are hereby, repealed.

Repeal.

Effect of repeal.

The repeal by this act of any act of Assembly or part thereof shall not revive any act heretofore repealed or suspended.

APPROVED—The 24th day of May, A. D. 1921.

WM. C. SPROUL.

No. 404.

AN ACT

Authorizing and empowering the several counties of this Commonwealth to reimburse and pay highway contractors under road construction contracts entered into between said counties and such contractors, approved by the State Highway Department prior to the order of the Interstate Commerce Commission of the United States of America of the twenty-ninth day of July, one thousand nine hundred and twenty, increasing railroad freight rates, the additional amount of freight charges required to be paid by such contractors by reason of such increase in rates.

Counties.

Reimbursement
of highway
contractors.

Section 1. Be it enacted, &c., That the several counties of this Commonwealth shall have the power and they are hereby authorized, by resolution of the county commissioners or a majority of them, to reimburse and pay to contractors, in addition to the contract price, on account of the improvement of any highways, within the respective limits of said counties, under contracts