

Section 3. The provisions of this act shall become <sup>When effective.</sup> effective immediately upon its final enactment.

APPROVED—The 1st day of May, A. D. 1935.

GEORGE H. EARLE

No. 52

AN ACT

Authorizing the abatement of certain tax penalties and interest on county, city (except city of the first class), borough, town, township, school district (except school district of the first class), and poor district taxes.

Section 1. Be it enacted, &c., That all penalties and interest imposed on delinquent county, city (except city of the first class), borough, town, township, school district (except school district of the first class), and poor district taxes, for the tax year one thousand nine hundred and thirty-four and all previous years, assessed ~~on~~ any real estate, shall be abated by the authority levying the tax, if said delinquent taxes are paid as hereinafter provided. Providing for the abatement of tax penalties.

In order to receive the benefits of this act, twenty per centum of the delinquent taxes due for the tax year one thousand nine hundred and thirty-four and for all previous years shall be paid on, or before, the first day of November, one thousand nine hundred and thirty-five; twenty per centum on, or before, the first day of November, one thousand nine hundred and thirty-six; twenty per centum on, or before, the first day of November, one thousand nine hundred and thirty-seven; twenty per centum on, or before, the first day of November, one thousand nine hundred and thirty-eight; and the final twenty per centum on, or before, the first day of November, one thousand nine hundred and thirty-nine; and provided further, that the respective current taxes for the years during such installment periods shall be paid before they become delinquent. Conditions to be complied with in order to receive the benefits of the act.

If any taxpayer, availing himself of the provisions of this act, shall fail to pay any installment of taxes, as hereinbefore provided, for the tax year one thousand nine hundred and thirty-four and all previous years, as hereinbefore provided; then the penalties and interest due on such unpaid installment or installments shall not be abated.

Any taxpayer may anticipate the payment of such delinquent taxes for the tax year one thousand nine hundred and thirty-four and previous years, and receive the benefit of this act. May anticipate payments.

This act shall be construed to apply to all taxes whether, or not, liens for such taxes have been returned for

nonpayment, or have been filed in the office of the prothonotary of the county, or proceedings for the collection of such taxes have been instituted in any court in said county.

The benefits of this act shall extend to and accrue to any grantee, transferee, mortgagee, or other party in interest in the real estate against which the above mentioned taxes have been assessed and levied.

When effective.

Section 2. This act shall become effective immediately upon final enactment.

APPROVED—The 1st day of May, A. D. 1935.

GEORGE H. EARLE

No. 53

### AN ACT

Providing for the service of process in civil suits on nonresident operators or nonresident owners, or a resident who becomes a nonresident and conceals his whereabouts, of aircraft operated within or above the Commonwealth of Pennsylvania; and making the operation of such an aircraft within or above the Commonwealth of Pennsylvania, the equivalent of the appointment of the Secretary of Revenue of the Commonwealth of Pennsylvania as the agent of the said nonresident upon whom civil process may be served; and providing for further notice to the defendant in any such suit.

Aircraft owned or operated by nonresidents.

Section 1. Be it enacted, &c., That from and after the passage of this act any nonresident of this Commonwealth, being the operator or owner of any aircraft, who shall accept the privilege, extended by the laws of this Commonwealth to nonresident operators and owners, of operating an aircraft, or of having the same operated over or above the lands and waters of the Commonwealth of Pennsylvania, or of using its aviation facilities, or both, or any resident of this Commonwealth, who shall subsequently become a nonresident or shall conceal his whereabouts, shall, by the operation of an aircraft over or above the lands and waters of the Commonwealth of Pennsylvania, make and constitute the Secretary of Revenue of the Commonwealth of Pennsylvania his, her, or their agent for the service of process in any civil suit or proceeding instituted in the courts of the Commonwealth of Pennsylvania against such operator or owner of such aircraft arising out of, or by reason of, any accident or collision, occurring within or above the Commonwealth, in which such aircraft is involved.

Secretary of Revenue to act as agent for service of process.

Procedure to be followed for valid service.

Section 2. Such process shall be served by the officer, to whom the same shall be directed, upon the Secretary of Revenue of the Commonwealth of Pennsylvania by sending by registered mail, postage prepaid, at least