

the methods authorized by law for the foreclosure of a mortgage, including the entry of judgment on the bond or note secured by the chattel mortgage. The lien of any levy which may be made upon the mortgaged property by virtue of any execution based upon a judgment entered upon such bond or note, shall relate back to the date of the filing of the chattel mortgage. In such foreclosure proceedings the mortgaged chattels may be sold in the same manner as authorized by the laws of this Commonwealth in the case of personal property sold under execution.

Section 16. This act shall not be construed to adversely affect or impair the lien of or rights under any existing chattel mortgage, nor shall this act be construed to repeal or affect any act relating to chattel mortgages not herein expressly repealed.

Section 17. The act, approved the second day of March, one thousand nine hundred and thirty-three (Pamphlet Laws, six), entitled "An act to enable persons, associations, partnerships and corporations engaged in farming, and raising, breeding, fattening and marketing livestock, to borrow money and secure the repayment thereof by the execution and recordation of chattel mortgages on livestock, farm machinery, farm equipment, and crops; and designating the operation and effect of the lien of such mortgages," as amended by an act, approved the eighteenth day of April, one thousand nine hundred and thirty-five (Pamphlet Laws, thirty-eight), and as amended by an act, approved the twenty-fourth day of July, one thousand nine hundred and forty-one (Pamphlet Laws, four hundred thirty-nine), are hereby repealed.

Act of March
2, 1933, P. L. 6,
as amended, is
hereby repealed.

APPROVED—The 21st day of May, A. D. 1943.

EDWARD MARTIN

No. 162

AN ACT

Requiring political subdivisions to refund taxes and license fees erroneously and inadvertently paid thereto, and giving a right of action against such political subdivision for the recovery of such taxes and fees upon their failure to make such refunds; making the provisions of the act retroactive; and repealing existing laws.

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

Section 1. Whenever any person or corporation of this Commonwealth has erroneously or inadvertently paid or caused to be paid into the treasury of any political subdivision, directly or indirectly, any tax or

Taxes and
license fees.

Refund when
erroneously paid
into treasury of
any political
subdivision.

taxes on real or personal property, or any license fee or fees, under an assumption that such taxes or license fees were due and owing, when in fact such taxes or license fees, or a part thereof, were not due and owing to the political subdivision, then in such cases the authorities of the political subdivision, upon due proof of any such erroneous or inadvertent tax or license fee payments, are hereby directed to draw their warrant on the treasurer of such political subdivision in favor of such person or corporation, to make refund out of the public funds of such tax or taxes or license fee or fees to which the political subdivision has no valid claim: Provided, however, That no such refund shall be made sooner than the first day of September, one thousand nine hundred forty-four.

The provisions of this act shall be construed to include taxes paid upon real estate assessments, which erroneously contained buildings which had been previously destroyed or torn down, but whose destruction was not noted by the assessors and was included in the assessment.

May institute action in assumpsit in case of refusal of refund.

Section 2. In the event of refusal or failure on the part of * authorities of the political subdivision involved to make any such refund of taxes or fees so erroneously paid into the treasury thereof, then the aggrieved person or corporation shall have the right to recover the sum involved by instituting an action in assumpsit in any court of competent jurisdiction within the county where in such political subdivision is located.

Retroactive for a period not exceeding 3 years prior to discovery.

Section 3. The provisions of this act shall be retroactive and effective as to any and all taxes and fees heretofore erroneously or inadvertently paid into the treasury of any political subdivision for a period of not exceeding three years prior to the discovery of such erroneously paid taxes and fees.

Acts of May 21, 1937, P. L. 786, and June 2, 1937, P. L. 1211, repealed.

Section 4. The act approved the twenty-first day of May, one thousand nine hundred and thirty-seven (Pamphlet Laws, seven hundred eighty-six), entitled "An act authorizing county commissioners to refund taxes and license fees erroneously and inadvertently paid by persons and corporations into the county treasury; and limiting the time within which claims for refunds must be made," and the act, approved the second day of June, one thousand nine hundred and thirty-seven (Pamphlet Laws, one thousand two hundred eleven), entitled "An act to further amend the title and section one of the act, approved the eighth day of May, one thousand nine hundred and twenty-nine (Pamphlet Laws, one thousand six hundred fifty-six), entitled 'An act authorizing county commissioners to refund taxes erroneously and inadvertently paid by persons and cor-

* "the" in original.

porations into the county treasury,' extending said act to all political subdivisions," are hereby repealed absolutely.

All other acts and parts of acts inconsistent with the provisions of this act are hereby repealed.

Section 5. The provisions of this act shall become effective immediately upon final enactment.

Inconsistent
acts repealed.

Act effective
immediately.

APPROVED—The 21st day of May, A. D. 1943.

EDWARD MARTIN

No. 163

AN ACT

To further amend section two thousand six hundred twenty-three of the act, approved the eighteenth day of May, one thousand nine hundred eleven (Pamphlet Laws, three hundred nine), entitled "An act 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 violations 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," by providing for the fixing of the compensation of the controller auditing the accounts of second and third class school districts.

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

Public schools

Section 1. Section two thousand six hundred twenty-three of the act, approved the eighteenth day of May, one thousand nine hundred eleven (Pamphlet Laws, three hundred nine), entitled "An act 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 violations 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," as last amended by section one of the act, approved the fourth day of May, one thousand nine hundred twenty-seven (Pamphlet Laws, six hundred seventy-nine), is hereby further amended to read as follows:

Section 2623,
act of May 18,
1911, P. L. 309,
as last amended
by section 1, act
of May 4, 1927,
P. L. 679,
further amended.

Section 2623. The compensation for auditors in school districts of the second class, shall, together with suitable allowances for qualified assistants and for other necessary expenses, be fixed by the board of school directors of said districts on application from time to time made by the auditors, with itemized statements of services, assistants, and other necessary expenses; and in school districts of the third class the compensation for auditors shall be five dollars (\$5.00) per day for each day neces-

Compensation
of auditors in
districts of
second class.

Compensation
of auditors in
districts of
third class.