

Duties.

Act of May 8,
1913 (P. L.
157), repealed.

Act of April
29, 1915 (P. L.
202), repealed.

Repeal.

quested by the district attorney, make an investigation, and endeavor to obtain such evidence as may be required in any criminal case. They shall also perform such other duties as the district attorney may direct.

Section 3. That the act, approved the eighth day of May, one thousand nine hundred thirteen (Pamphlet Laws, one hundred fifty-seven), entitled "An act regulating the appointment, confirmation, duties, salary, and expenses of county detectives, in counties containing not less than three hundred thousand nor more than seven hundred thousand inhabitants"; and the act, approved the twenty-ninth day of April, one thousand nine hundred and fifteen (Pamphlet Laws, two hundred and two), entitled "An act to amend an act, approved the eighth day of May, one thousand nine hundred and thirteen, entitled 'An act regulating the appointment, confirmation, duties, salary, and expenses of county detectives, in counties containing not less than three hundred thousand nor more than seven hundred thousand inhabitants,' by extending its provisions to counties having a population of two hundred fifty thousand inhabitants but not more than seven hundred thousand inhabitants and by repealing section three of the act,"—are hereby repealed.

All other acts and parts of acts inconsistent herewith are hereby repealed.

APPROVED—The 12th day of May, A. D. 1921.

WM. C. SPROUL.

No. 245.

AN ACT

To enable city, county, poor, ward, school, borough, and township tax collectors, their executors and administrators if they are deceased, or either surety or sureties if the surety or sureties have paid the taxes, to collect taxes for the payment of which they have become personally liable, without having collected the same, by the expiration of the authority of their respective bonds, or by the expiration of the authority of their respective warrants, or by the expiration of their terms of office, and to extend the time for the collection of the same for a period of two years from the passage of this act.

Tax collectors.
Expiration of
warrants.

Section 1. Be it enacted, &c., That in all cases in which the period of two years, the limitation of the warrants of the duplicates of the county, State, dog, poor, road, city, township, ward, school, and borough tax collectors, have expired, and in case where the power and authority of said tax collectors have expired, or shall expire during the year one thousand nine hun-

dred and twenty-one, by virtue of the expiration of their terms of office, and said tax collector or collectors have or shall become personally liable for the taxes contained in said duplicates and warrants, or any part thereof, by reason of the personal payment or otherwise by the said tax collector or collectors of the said taxes, or any part thereof, without having recovered or collected the same from the person or persons against whom they have been levied and assessed, or without having recovered or collected the same from the person or persons owning the property against which the said taxes have been levied and assessed, the said duplicates and warrants and the powers and authority of the said tax collectors, in all such cases, are hereby revived and extended for another period of two years after the passage of this act, and the said tax collector or collectors, their executors or administrators if they are deceased, or either surety or sureties if the said surety or sureties have paid the said taxes, are hereby empowered to proceed and collect said taxes from all such persons who have not paid them residing in said district within which said taxes are assessed, as well as from all persons who may remove or have removed from said city, ward, township, or townships, or boroughs, and have neglected to pay the taxes as aforesaid assessed, with the like effect as if said warrant or warrants have not expired by the limitation of the two years as aforesaid, or the term of office of said tax collector had not expired: Provided, That the provisions of this act shall not apply to warrants issued prior to the year one thousand eight hundred ninety-four, and that nothing in this act shall release any bondsman or security: Provided, That this act shall not apply to cities having special laws on this subject: Provided also, That no collector or the sureties thereof who take advantage of this act shall be permitted to plead the statute of limitations in any action brought to recover the amount of any duplicate or warrant so extended or renewed: Provided further, That no statute of limitations shall prevent the collection of any tax for which the warrants and powers and authorities of the said tax collectors have been so, as aforesaid, extended, renewed, and revived.

Taxes not collected.

Time for collection extended.

Provisos.

Warrants issued prior to 1894.

Cities having special laws.

Statute of limitations.

APPROVED—The 12th day of May, A. D. 1921.

WM. C. SPROUL.