

any bond or bonds whatever: Provided, however, That if and when, by appropriate petition, it shall appear to the proper court that the power of taxation of any city is not sufficient security in a particular proceeding, said court may require said city to give, enter, or tender bond therein with surety. Proviso.

Section 2. All acts or parts of acts inconsistent herewith are hereby repealed. Repeal.

APPROVED—The 4th day of May, A. D. 1927.

JOHN S. FISHER

No. 378

AN ACT

To amend sections one and nine of the act, approved the sixteenth day of May, one thousand nine hundred and twenty-three (Pamphlet Laws, two hundred seven), entitled "An act providing when, how, upon what property, and to what extent, liens shall be allowed for taxes and for municipal improvements, for the removal of nuisances, and for water rents or rates, sewer rates, and lighting rates; for 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; the distribution of the proceeds of such sales, and the redemption of the property therefrom; for the lien and collection of certain taxes heretofore assessed, and of claims for municipal improvements made and nuisances removed, within six months before the passage of this act; and for the procedure on tax and municipal claims filed under other and prior acts of Assembly," extending the provisions of said act so as to provide for the filing and collection of municipal claims for power rates.

Section 1. Be it enacted, &c., That section one of the act, approved the sixteenth day of May, one thousand nine hundred and twenty-three (Pamphlet Laws, two hundred seven), entitled "An act providing when, how, upon what property, and to what extent, liens shall be allowed for taxes and for municipal improvements, for the removal of nuisances, and for water rents or rates, sewer rates, and lighting rates; for 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; the distribution of the proceeds of such sales, and the redemption of the property therefrom; for the lien and collection of certain taxes heretofore assessed, and of claims for municipal improvements made and nuisances removed, within six months before the passage of this act; and for the procedure on tax and municipal claims filed under other and prior acts of Assembly," is hereby amended to read as follows:

Municipal liens.

Section 1 of act of May 16, 1923 (P. L. 207), amended.

Section 1. Be it enacted, &c., That the word "taxes," as used in this act, means any county, city, borough, incorporated town, township, school, bridge, road, or poor taxes.

Definitions.

"Taxes."

The word "highway," as used in this act, means the whole or any part of any public street, public road, public lane, public alley, or other public highway.

"Highway."

- "Tax claim." The words "tax claim" as used in this act, mean the claim filed to recover taxes.
- "Municipal claims." The words "municipal claims" as used in this act, mean the claim filed to recover for the grading, guttering, macadamizing, or otherwise improving, the cartways of any public highway; for grading, curbing, recurbing, paving, repaving, constructing, or repairing the footways thereof; for laying water pipes, gas pipes, culverts, sewers, branch sewers, or sewer connections therein; for assessments for benefits in the opening, widening, or vacation thereof; or in the changing of watercourses or the construction of sewers through private lands; or in highways of townships of the first class; or in the acquisition of sewers and drains constructed and owned by individuals or corporations, and of rights in and to use the same; for the removal of nuisances; or for water rates, lighting rates, *power rates*, or sewer rates.
- "Claimant." The word "claimant," as used in this act, means the plaintiff or use-plaintiff in whose favor the claim is filed as a lien.
- "Contractor." The word "contractor," as used in this act, means the person or persons who, under contract with the legal plaintiff, performed the work for which the lien is given.
- "Property." The word "property," as used in this act, means the real estate subject to the lien, and against which the claim is filed as a lien.
- "Owner." The word "owner," as used in this act, means the person or persons in whose name the property is registered or 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.
- "Municipality." The word "municipality," as used in this act, means any county, city, borough, incorporated town, township, school district, and poor district.
- Section 9 amended. Section 2. That section nine of said act is hereby amended to read as follows:
- Time for filing claims. Section 9. Claims for taxes, water rents or rates, lighting rates, *power rates*, and sewer rates 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 or rates are first payable; and other municipal claims must be filed in said court within six months from the time the work was done in front of the particular property, where the charge against the property is assessed or made at the time the work is authorized; within six months after the completion of the improvement, where the assessment is made by the municipality upon all the properties after the completion of the improvement; and within six months after confirmation by the court, where confirmation is required; the certificate of the surveyor, engineer, or other officer supervising the improvement, filed in the proper office, being conclusive
- Certificate.

of the time of completion thereof, but he being personally liable to anyone injured by any false statement therein. In case the real estate benefited by the improvement is sold before the municipal claim is filed, the date of completion in said certificate shall determine the liability for the payment of the claim as between buyer and seller, unless otherwise agreed upon or as above set forth.

A number of years' taxes or rates of different kinds, if payable to the same plaintiff, may be included in one claim. Municipal claims shall likewise be filed within said period, where any appeal is taken from the assessment for the recovery of which such municipal claim is filed. In such case the lien filed shall be in the form hereinafter provided, except that it shall set forth the amount of the claim as an undetermined amount, the amount thereof to be determined by the appeal taken from the assessment upon which such municipal claim is based, pending in a certain court (referring to the court and the proceeding where such appeal is pending). Upon the filing of such municipal claim, the claim shall be indexed by the prothonotary upon the judgment index and upon the locality index of the court, and the amount of the claim set forth therein as an undetermined amount.

More than one year's taxes may be included in claim.

Appeal.

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If final judgment is not obtained upon such appeal within five years from the filing of such municipal claim, the claimant in the lien shall, within such period of five years, file a suggestion of nonpayment, in the form hereinafter set forth, which shall have the effect of continuing the lien thereof for a further period of five years from the date of filing such suggestion. Such municipal claim shall be revived in a similar manner, during each recurring period of five years thereafter, until final judgment is entered upon said appeal and the undetermined amount of such municipal claim is fixed in the manner hereinafter provided.

Suggestion of nonpayment.

Revival of claim.

When the final judgment is obtained upon such appeal, the court in which said municipal claim is pending shall, upon the petition of any interested party, make an order fixing the undetermined amount claimed in such claim at the amount determined by the final judgment upon said appeal, which shall bear interest from the date of the verdict upon which final judgment was entered, and thereafter the amount of said claim shall be the sum thus fixed. Proceedings upon said municipal claim thereafter shall be as in other cases.

Final judgment.

Where, on final judgment upon said appeal, it appears that no amount is due upon the assessment for the recovery of which such claim is filed, the court in which such municipal claim is pending shall, upon the petition of any interested party, make an order striking such municipal claim from the record, and charge the costs upon such claim to the plaintiff in the claim filed.

Striking of claim from record.

Where such appeal is discontinued, the court in which such municipal claim is pending shall, upon the petition of

Discontinuance.

any interested party, make an order fixing the undetermined amount claimed at the amount of the original assessment, which shall bear interest from the date that such assessment was originally payable, and thereafter the amount of such claim shall be the sum thus fixed.

APPROVED—The 4th day of May, A. D. 1927.

JOHN S. FISHER

No. 379

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.

Uncollected taxes.

Duplicates and warrants extended for two years.

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 hundred and twenty-seven, 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 power 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