

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

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: Providing 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.

Proviso.

Proviso.

Proviso.

Proviso.

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

JOHN S. FISHER

No. 380

AN ACT

To amend sections five, six, nine, eleven 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."

Section 1. Be it enacted, &c., That section five 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 5 of act of May 16, 1923 (P. L. 207), amended.