

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.

Exemptions.

Section 5. All real estate, by whomsoever owned and for whatsoever purpose used, other than property owned by the State or the United States, shall be subject to all tax and municipal claims herein provided for, except that all property owned by any county, city, or other municipality or municipal division, and actual places of religious worship, places of burial not held or used for private or corporate profit, and institutions of purely public charity, shall not be subject to tax or municipal claims on property, by law, exempt from taxation except for the removal of nuisances, for sewer claims and sewer connections, or for the curbing, recurring, paving, repaving, or repairing the footways in front thereof. All other real estate, by whomsoever owned and for whatsoever purpose used, shall be subject to all tax claims and municipal claims herein provided for: Provided, however, That nothing in this act contained shall hinder or prevent any municipality from providing that any municipal work may be done at the expense of the public generally, and be paid out of the general funds of the municipality.

Proviso.

Section 6 amended.

Section 2. That section six of said act is hereby amended to read as follows:

Real estate owned by joint tenants, tenants in common or coparceners.

Section 6. Where any real estate in this Commonwealth is owned by joint tenants, tenants in common, or coparceners, and any joint tenant or tenant in common or coparcener has paid his or their proportionate amount of the taxes due thereon, any municipality may file a claim for the unpaid taxes against the estate, title, and interest of the owner or owners who have not paid his, her, or their proportionate share of the tax. Whenever a claim for taxes shall have been filed against real estate owned by joint tenants, tenants in common, or coparceners, the claimant shall release the estate, title, and interest of any joint tenant, tenant in common, or coparcener from said tax claim, upon payment by said joint tenant, tenant in common, or coparcener of his, her, or its proportionate share of the taxes included therein, with proportionate interest and costs, *when any property in this Commonwealth is owned by more than one owner or part owner*, and the estate and title of any owner, or part owner, is either exempt from taxation or municipal claims, or has not been subjected by law to taxation or municipal claims, the estate and title of such owner or owners as may not be exempt from taxation or municipal claims, or has [not] been subjected thereto, shall be subject to the tax and municipal claims provided for in this act as any other real property liable to assessment for taxes and municipal claims; the lien being filed against all the estate, title, and interest of the owner or owners subject to the claim.

Release of portion upon payment of proportionateshare.

Estate of owner not exempt, subject to claims.

Section 9 amended.

Section 3. That section nine of said act is hereby amended to read as follows:

Time for filing of claims.

Section 9. Claims for taxes, water rents or rates, lighting 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 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. *The legal rate of interest shall be collectible on all municipal claims from the date of the completion of the work after it is filed as a lien.*

Certificate.

Interest.

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

Appeals.

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.

Suggestion of non-payment.

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.

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

Final judgment.

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.

Striking of claim from record.

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.

Discontinuance.

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

Section 11 amended.

Section 4. That section eleven of said act is hereby amended to read as follows:

Property included in claims.

Section 11. The property described in tax claims shall include the whole property against which the tax is levied. The property described in municipal claims may include the whole contiguous property, or it may include only the lot in front of or upon which the work is done, or to which service is supplied, of such depth as is usual in properties of the same kind or character in the particular neighborhood. No municipal claim or tax claim shall be invalid by reason of including therein property to a greater depth than as above provided, but the court in which the same is filed may, at any time prior to judgment thereon, but not afterwards, upon it appearing that such claim includes property to a greater depth than is hereby made subject to such claim, limit the lien thereof to the proper depth.

Strip of land.

Where any owner or owners of property abutting on a highway conveys or convey, or at any time heretofore has or have conveyed, a strip of land abutting on said highway, which strip is too narrow to be used as a site for the smallest width dwelling allowed by law to be erected thereon, such conveyance shall be deemed to be made for the purpose of evading liability for the municipal improvements made or to be made in such highway, and, in such cases, the assessment may be made at the option of the municipality, against the lot as it existed before the division, and the lien may be filed against the entire lot as thus assessed, joining the owners of both the rear lot and the said strip in the claim. In all cases where a tax is levied on or filed against separate and distinct properties, in one amount covering all, the proper public authority shall, if tendered with all costs, if any, accept payment of the portion of the whole amount of said tax chargeable

Acceptance of payment of portion.

upon each or any of the separate and distinct properties so charged together, according to the tax rate and assessed valuation thereof, and payment and satisfaction of any one portion may be made without prejudice to the claim against the remainder.

Section 5. 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. 381

AN ACT

To amend section one thousand and five, article ten, of the act, approved the third day of June, one thousand nine hundred and fifteen (Pamphlet Laws, seven hundred and ninety-seven), entitled "An act to establish a Bureau of Forest Protection within the Department of Forestry; designating the officers who shall constitute the bureau, their duties and salaries; prescribing penalties for the violation thereof; and repealing all laws, general, special, or local, or any parts thereof, that may be inconsistent with or supplied by this act," as amended, by providing further penal provisions for setting fire, maliciously or otherwise, to any woodlot, forest or wild land; by defining the terms "person," "woodlot," "forest," or "wild land," and "set," as used in said section.

Section 1. Be it enacted, &c., That section one thousand and five of the act, approved the third day of June, one thousand nine hundred and fifteen (Pamphlet Laws, seven hundred and ninety-seven), entitled "An act to establish a Bureau of Forest Protection within the Department of Forestry; designating the officers who shall constitute the bureau, their duties, and salaries; prescribing penalties for the violation thereof; and repealing all laws, general, special, or local, or any parts thereof, that may be inconsistent with or supplied by this act," as amended by the act, approved the seventh day of May, one thousand nine hundred and twenty-three (Pamphlet Laws, one hundred and forty-one), entitled "An act to amend section one thousand and five, Article X, of the act, approved the third day of June, one thousand nine hundred and fifteen (Pamphlet Laws, seven hundred and ninety-seven), entitled 'An act to establish a Bureau of Forest Protection within the Department of Forestry; designating the officers who shall constitute the bureau, their duties, and salaries; prescribing penalties for the violation thereof; and repealing all laws inconsistent with or supplied by this act,' by providing further penal provisions for setting fire, maliciously or otherwise, to any woodlot, forest, or wild land," is hereby amended to read as follows:

Section 1005.—Penalty for Causing Fire On or Within Woodlots, Forests, or Wild Lands.—(a) It shall be unlawful for any person to set fire to, or [to employ an agent] to cause to be set on fire, either accidentally or otherwise,

Department of
Forestry.

Bureau of Forest
Protection.

Section 1005 of act
of June 3, 1915 (P.
L. 797), as amended
by act of May 7,
1923 (P. L. 141),
further amended.

Causing fires.