

visions of this act shall be alike numbered and in consecutive order, and the amount thereof, as well as the uncollected taxes due and collectible, shall be deducted from the gross indebtedness in ascertaining the net indebtedness of such municipality or quasi municipality.

Section 6. The temporary emergency power hereby granted shall be in addition to the powers granted to such municipalities or quasi municipalities to issue and create indebtedness under existing law.

Additional power
to create
indebtedness.

Section 7. Any bonds issued under the provisions of this act shall be issued in accordance with the provisions of the Constitution of this Commonwealth and the act, approved the twentieth day of April, one thousand eight hundred and seventy-four (Pamphlet Laws, sixty-five), entitled "An act to regulate the manner of increasing the indebtedness of municipalities, to provide for the redemption of the same, and to impose penalties for the illegal increase thereof," as supplemented and amended, and shall require the approval of the Department of Internal Affairs.

Bonds to be
issued in accord-
ance with law.

Approval.

Section 8. This act shall become effective immediately upon its approval by the Governor, and remain in force and effect only for five (5) years thereafter.

When effective.

APPROVED—The 18th day of May, A. D. 1933.

GIFFORD PINCHOT

No. 133

AN ACT

To require county commissioners, poor boards, public officers, trustees, and others having jurisdiction of funds available for poor or unemployment relief, or to tax or borrow for such purposes, to furnish information and exhibit their records to the State Emergency Relief Board; and providing penalties.

Section 1. Be it enacted, &c., That it shall be the duty of every board of county commissioners, poor board, municipal department of welfare, and other public officer, body, and employe, or public trustee, who has or shall have in his or its possession or jurisdiction any funds which may be used for the assistance or relief of poor or unemployed persons, to furnish to the State Emergency Relief Board such reports, under oath, concerning the amount of such moneys in their hands, the sources from which obtained, the taxing and borrowing powers available to obtain further funds, and such other information as the said board may request to assist it in effecting an equitable distribution of Federal and State relief funds.

Relief agencies
required to
furnish certain
information to
State Emer-
gency Relief
Board.

Section 2. For the purpose of obtaining information or verifying reports, the State Emergency Relief Board, through its duly authorized representatives, shall have authority at any time to examine the records of any board, corporation, officer or other person required to furnish reports under this act.

Examination
of records.

Violations.	Section 3. Any board, corporation, officer or person who shall refuse or neglect to furnish any report or information required by the State Emergency Relief Board under this act, or who shall deny to any duly authorized representative of the said board full access to all of the records which the board is by this act authorized to examine, shall be guilty of a misdemeanor, and, upon conviction thereof, shall be sentenced to pay a fine of not less than fifty (50) nor more than two hundred (200) dollars, or undergo imprisonment for a period of not less than ten (10) nor more than sixty (60) days, or both, in the discretion of the court.
Penalty.	
Repeal.	Section 4. All acts or parts of acts inconsistent herewith are hereby repealed.
When effective	Section 5. This act shall become effective immediately upon its final enactment.

APPROVED—The 18th day of May, A. D. 1933.

GIFFORD PINCHOT

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No. 134

AN ACT

To authorize boroughs and townships of the first class to sue out writs of scire facias on certain tax liens, where more than five years have elapsed since said liens were filed, and to reduce such liens to judgment; and providing for the revival and collection of such judgments.

Tax liens.

Boroughs and townships of first class.

Writ of scire facias to reduce lien to judgment after five years.

Validity of judgment and lien.

Revival and collection.

When lien shall not reattach, etc.

Section 1. Be it enacted, &c., That whenever any borough or township of the first class has heretofore filed in the office of the prothonotary of the proper county any tax lien or tax liens, and the borough or township of the first class has not, within the period of five years after the date on which any such tax lien was filed, sued out a writ of scire facias to reduce the same to judgment, then, in any such case, any such borough or township of the first class may, within six months after the passage and approval of this act, issue its præcipe for a writ of scire facias on any such tax lien and proceed to judgment in the manner provided by law to obtain judgments upon tax liens; and such judgment shall be a valid judgment and be a lien upon the real estate upon which it was a lien at the time it was filed, and said judgment may be revived and collected as other judgments upon tax liens are revived and collected: Provided, however, That the lien of any such judgment shall not reattach against any real estate transferred to any purchaser during the time when the lien of any such tax lien was lost, nor shall the lien of any such judgment impair or affect the priority of the lien of any mortgage or other lien which gained priority because of the failure of the borough or township of the first class to sue out the writ of