

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 All acts or parts of acts inconsistent herewith are hereby repealed.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

scire facias within the five-year period or was entered of record during the time the lien of such tax lien was lost.

This act shall be in effect immediately upon its passage, and approval by the Governor. When effective.

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

GIFFORD PINCHOT

No. 135

AN ACT

To amend sections nine hundred and one and one thousand and eighty-one of the act, approved the fourth day of May, one thousand nine hundred and twenty-seven (Pamphlet Laws, five hundred nineteen), entitled "An act concerning boroughs; and revising, amending, and consolidating the law relating to boroughs," providing for the appointment of the county treasurer as tax collector in certain cases,

Section 1. Be it enacted, &c., That section nine hundred and one of the act, approved the fourth day of May, one thousand nine hundred and twenty-seven (Pamphlet Laws, five hundred nineteen), entitled "An act concerning boroughs; and revising, amending, and consolidating the law relating to boroughs," is hereby amended to read as follows:

The General
Borough Act.

Tax collector.

Section 901, act
of May 4, 1927
(P. L. 519),
amended.

Section 901. Filling Vacancies in Elective Borough Offices.—If any vacancy shall occur in the office of burgess, member of council, auditor, controller, high constable, or tax collector, by death, resignation, removal from the borough, or from a ward in the case of a ward office, or by failure or neglect to give bond as provided by law, or in any other manner whatsoever, the borough council shall fill such vacancy by appointing, by resolution, a qualified resident of the borough to such office for the unexpired term of the office.

Where a vacancy in the office of tax collector exists, or where a tax collector shall fail to file bond as required by law, and, in either case, no resident of the borough can, in the opinion of the council, qualify as required by law, the borough council shall appoint the county treasurer as tax collector for the unexpired term. Where the county treasurer is so appointed, he shall have authority to appoint a deputy to assist in the collection of the taxes set forth in the duplicates delivered to him. The county treasurer shall be entitled to retain for his own use the commissions payable for the collection of said taxes and for the payment of his deputy, and shall not be required to pay the same over to the county. If the county treasurer so appointed shall fail to file bond, the borough council shall appoint any suitable resident of the county to perform the duties of tax collector for the unexpired term.