

six hundred seventy-five), entitled "An act to amend section two of the act, approved the fourteenth day of June, one thousand nine hundred and twenty-three (Pamphlet Laws, eight hundred one), entitled 'An act authorizing the State Highway Department, the Public Service Commission, counties, cities, boroughs, and townships to purchase, or condemn by the right of eminent domain, free and unobstructed view over and across lands at certain highway, railroad, and railway intersections and curves, so as to prevent and permit removal of interference with and obstruction of the vision of users of said highways; and providing for the use of such lands in such manner as not to interfere with a free and unobstructed view.'"

Act of June 22,
1931 (P. L.
844).

The act approved the twenty-second day of June, one thousand nine hundred and thirty-one (Pamphlet Laws, eight hundred forty-four), entitled "An act authorizing the Commonwealth of Pennsylvania, or any department or division thereof, and counties, cities, boroughs, incorporated towns, townships, school districts and poor districts to make contracts of life, health, and accident policies for the benefit of employes thereof, and contracts for pensions for such employes; and providing for the payment of the cost thereof."

Act of June 22,
1931 (P. L.
845).

The act approved the twenty-second day of June, one thousand nine hundred and thirty-one (Pamphlet Laws, eight hundred forty-five), entitled "An act authorizing the publication of advertisements for bids for public works, supplies or equipment in certain publications and journals devoted to information about construction work."

APPROVED—The 22d day of May, A. D. 1933.

GIFFORD PINCHOT

No. 176

AN ACT

To amend sections four and five of the act, approved the twenty-ninth day of May, one thousand nine hundred and thirty-one (Pamphlet Laws, two hundred eighty), entitled "An act relating to delinquent taxes on seated lands, and prescribing interest charges on nonpayment thereof; requiring the receivers and collectors of county, city, borough, town, township, school district and poor district taxes to make a return to the county commissioners of such unpaid taxes, and providing for the lien thereof; authorizing the county treasurers to collect such taxes, and to sell seated lands at public sale for taxes heretofore or hereafter returned as unpaid; and authorizing the county commissioners to purchase such lands and resell the same under certain circumstances," by providing for the extension of the period during which such taxes shall remain liens on real estate, and authorizing the filing of such liens in the prothonotary's office.

Delinquent
taxes on seated
lands.

Section 1. Be it enacted, &c., That sections four and five of the act, approved the twenty-ninth day of May,

one thousand nine hundred and thirty-one (Pamphlet Laws, two hundred eighty), entitled "An act relating to delinquent taxes on seated lands, and prescribing interest charges on nonpayment thereof; requiring the receivers and collectors of county, city, borough, town, township, school district and poor district taxes to make a return to the county commissioners of such unpaid taxes, and providing for the lien thereof; authorizing the county treasurers to collect such taxes, and to sell seated lands at public sale for taxes heretofore or hereafter returned as unpaid; and authorizing the county commissioners to purchase such lands and resell the same under certain circumstances," are hereby amended to read as follows:

Sections 4 and 5,
act of May 29,
1931 (P. L. 280),
amended.

Section 4. All taxes unpaid and so returned and docketed, as aforesaid, shall be a first lien, subject as hereinafter stated, on said real estate liable for the payment thereof, together with all charges, interest, expenses and fees added thereto for failure to pay promptly; and such liens shall have priority to and be fully paid and satisfied out of the proceeds of any judicial sale of said property before any mortgage, obligation, claim, lien or estate with which said property may have or shall become charged or for which it may become liable, save and except only the costs of the sale and of the writ upon which it is made, and liens in favor of the Commonwealth of Pennsylvania, which shall have priority to such tax liens. *All taxes returned under this or any previous statute supplied hereby shall be first liens for a period of five years from the date of their return unless sooner discharged or extended as hereinafter provided.*

Lien of taxes.

Priority.

Period of lien.

Section 5. Such tax so returned and filed and entered upon said docket shall remain a lien upon said property until fully paid and satisfied, or until the property shall be sold in accordance with provisions hereof: Provided, however, That no such lien shall continue for a longer period than five years from the date of the entry of such return in said return docket *unless, within such period of five years, such lien is extended as herein provided. If for any reason any property subject to such lien has not been sold during a period of five years from the date of the return of the taxes, the county treasurer may, before the expiration of such period, file such taxes as liens in the office of the prothonotary, whereupon the lien thereof shall continue for another period of five years from the date of filing in the prothonotary's office.*

Duration unless
extended.

Extending lien by
filing in prothon-
otary's office.

Section 2. This act shall become effective immediately upon its approval by the Governor.

When effective.

APPROVED—The 22d day of May, A. D. 1933.

GIFFORD PINCHOT