

shall be dissolved, and all funds of the commission not required for the payment of the bonds and all machinery, equipment and other property belonging to the commission, shall be vested in the Department of Highways.

Section 16. The foregoing sections of this act shall be deemed to provide an additional and alternative method for the doing of the things authorized thereby, and shall be regarded as supplemental and additional to powers conferred by other laws, and shall not be regarded as in derogation of any powers now existing. Such sections being necessary for the welfare of the Commonwealth and its inhabitants shall be liberally construed to effect the purposes thereof.

Constitutional provision

Section 17. The provisions of this act are severable, and if any of its provisions shall be held unconstitutional by any court of competent jurisdiction, the decision of such court shall not affect or impair any of the remaining provisions. It is hereby declared to be the legislative intent that this act would have been adopted had such unconstitutional provisions not been included therein.

Inconsistent acts repealed.

Section 18. All acts and parts of acts inconsistent with this act are hereby repealed.

When effective.

Section 19. This act shall become effective upon its approval by the Governor.

APPROVED—The 21st day of May, A. D. 1937.

GEORGE H. EARLE

No. 212

AN ACT

Authorizing county commissioners to refund taxes and license fees erroneously and inadvertently paid by persons and corporations into the county treasury; and limiting the time within which claims for refunds must be made.

Taxes and license fees.
Refund when erroneously paid into county treasury.

Section 1. Be it enacted, &c., That whenever any person or corporation of this Commonwealth has erroneously or inadvertently paid or caused to be paid into a county treasury, directly or indirectly, any tax or taxes on real or personal property, or any license fee or fees, under an assumption that such taxes or license fees were due and owing by him, her or it, when in fact such taxes or license fees, or a part thereof, were not due and owing to the county by him, her or it, then in such cases the county commissioners, upon due proof of any such erroneous or inadvertent tax or license fee payments, are hereby authorized to draw their warrant on the county treasurer, in favor of such person or corporation to make refund of such tax or taxes or license fee or fees to which

the county has no valid claim, out of the county funds, if such claim for refund is made within two years from the time such erroneous or inadvertent payment was made.

Section 2. The provisions of this act shall become effective immediately upon its final enactment, and shall apply to any taxes and license fees paid at any time within two years prior to such effective date.

When effective.

Section 3. The act approved the eighth day of May, one thousand nine hundred and twenty-nine (Pamphlet Laws, one thousand six hundred fifty-six), entitled "An act authorizing county commissioners to refund taxes erroneously and inadvertently paid by persons and corporations into the county treasury," and the amendments thereto, are hereby repealed.

Act of May 8,
1929 (P. L.
1656), repealed.

All other acts and parts of act inconsistent with the provisions of this act are hereby repealed.

Inconsistent
acts repealed.

APPROVED—The 21st day of May, A. D. 1937.

GEORGE H. EARLE

No. 213

AN ACT

Authorizing the compromise or reduction of tax claims on real property purchased by any county, city, borough, town, school district or poor district at any sale for the nonpayment of taxes; and the reconveyance or private sale of such property.

Section 1. Be it enacted, &c., That whenever any real property has been heretofore or shall be hereafter purchased by any county, city, borough, incorporated town, school district or poor district, to be called herein municipality, for nonpayment of taxes under any act of Assembly authorizing such sale, the municipality purchasing said property may, subject to the approval of the court of common pleas, after the period of redemption has expired, agree with the former owner of such property or his heirs, devisees, or any one or more of them, or with anyone entitled to redeem such property, to accept in compromise or reduction of the amount of the taxes, penalties, interest, and costs due, any sum less than the whole of such amount so due, whereupon either the said municipality or the person with whom such agreement is made, may petition the common pleas court for confirmation of said agreement.

Counties, cities,
boroughs, etc.,
authorized to
reduce amount of
tax claims on
property bought
in by such
municipality.

Section 2. After the period for redemption has passed, such municipality may sell at private sale any real property purchased at tax sale, and may, in effecting such sale, accept any sum less than the amount of the taxes, penalties, and interest due, subject to the approval, upon petition, of the court of common pleas.

After the re-
demption period,
municipality may
sell property at
a private sale.