

bonds, and the balance of such issue only shall be re-  
deemed by the issue of new bonds.

APPROVED—The 4th day of June, A. D. 1937.

GEORGE H. EARLE

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No. 335

AN ACT

To enable city, county, poor, ward, school, borough, and town-  
ship tax collectors, their executors and administrators if they  
are deceased, or either surety or sureties, to collect taxes for  
the payment of which they have become personally liable  
without having collected the same by the expiration of the  
authority of their respective bonds, or by the expiration of the  
authority of their respective warrants, or by the expiration  
of their terms of office; and to extend the time for the collec-  
tion of the same for a period of two years from the passage  
of this act.

Tax collectors.

Section 1. Be it enacted, &c., That in all cases in  
which the period of limitation of the warrants of the  
duplicates of the county, poor, road, city, township,  
ward, school, and borough tax collectors have expired,  
and in cases where the power and authority of the said  
tax collectors have expired or shall expire, during the  
year one thousand nine hundred and thirty-six, by  
virtue of the expiration of their terms of office and said  
tax collector or collectors have or shall become per-  
sonally liable for the taxes contained in said duplicates  
and warrants, or any part thereof, by reason of the  
personal payment or otherwise by said tax collector or  
collectors of the said taxes, or any part thereof, without  
having recovered or collected the same from the person  
or persons against whom they have been levied and  
assessed, or without having recovered or collected the  
same from the person or persons owning the property  
against which the said taxes have been assessed and  
levied, the said duplicates and warrants and the power  
and authority of the said tax collectors, in all such  
cases, are hereby revived and extended for a period of  
two years after the passage of this act, and the said tax  
collector or collectors, their executors and administrators  
if they are deceased, or either surety or sureties, are  
hereby empowered to proceed and collect said taxes  
from all such persons who have not paid them, residing  
in said district within which said taxes are assessed, as  
well as from all persons who may remove or have re-  
moved from said city, ward, township or townships, or  
boroughs, and have neglected to pay the taxes aforesaid  
assessed, with the like effect as if said warrant or war-  
rants had not expired 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 and ninety-four, and 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.

Section 2. This act shall become effective immediately upon its final enactment.

When effective.

APPROVED—The 4th day of June, A. D. 1937.

GEORGE H. EARLE

No. 336

AN ACT

Providing for the creation, maintenance and operation of a county employes retirement system in counties of the third class; and imposing certain charges on counties.

Section 1. Be it enacted, &c., That the following words and phrases, as used in this act, shall be construed to have the following meanings:

Retirement system.

“Board,” the county retirement board created by this act.

Definitions.

“County Employe,” an officer or employe of the county whose salary or compensation is paid on a yearly or monthly basis, and also any officer or employe regularly employed whose compensation is paid on a per diem basis.

“Fund,” the county employes retirement fund created by this act.

“Accumulated Deductions,” the total of the amounts deducted from the salary of a contributor and paid into the fund created by this act and standing to the credit of the members’ annuity reserve account, together with the regular interest thereon.

“Contributor,” any person who has accumulated deductions in the fund created by this act standing to the credit of the members’ annuity reserve account.

“Beneficiary,” any person in receipt of a retirement allowance under this act.

“Prior Service,” all service as a county employe