

## No. 491

## AN ACT

To repeal section thirty of the act, approved the first day of May, one thousand eight hundred sixty-one (Pamphlet Laws, four hundred fifty), entitled "An act relating to Allegheny County."

Section 1. Be it enacted, &c., That section thirty of the act, approved the first day of May, one thousand eight hundred sixty-one (Pamphlet Laws, four hundred fifty), entitled "An act relating to Allegheny County," be, and the same is hereby, repealed.

Section 30. of act of May 1, 1861 repealed.

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

When effective.

APPROVED—The 1st day of July, A. D. 1937.

GEORGE H. EARLE

## No. 492

## AN ACT

To further amend section nine of the act, approved the sixteenth day of May, one thousand nine hundred and twenty-three (Pamphlet Laws, two hundred seven), entitled "An act providing when, how, upon what property, and to what extent, liens shall be allowed for taxes and for municipal improvements, for the removal of nuisances, and for water rents or rates, sewer rates, and lighting rates; for the procedure upon claims filed therefor; the methods for preserving such liens and enforcing payment of such claims; the effect of judicial sales of the properties liened; the distribution of the proceeds of such sales and the redemption of the property therefrom; for the lien and collection of certain taxes heretofore assessed, and of claims for municipal improvements made and nuisances removed, within six months before the passage of this act; and for the procedure on tax and municipal claims filed under other and prior acts of Assembly," making additional provision for the filing of tax claims.

Section 1. Be it enacted, &c., That section nine of the act, approved the sixteenth day of May, one thousand nine hundred and twenty-three (Pamphlet Laws, two hundred seven), entitled "An act providing when, how, upon what property, and to what extent, liens shall be allowed for taxes and for municipal improvements, for the removal of nuisances, and for water rents or rates, sewer rates, and lighting rates; for the procedure upon claims filed therefor; the methods for preserving such liens and enforcing payment of such claims; the effect of judicial sales of the properties liened; the distribution of the proceeds of such sales and the redemption of the property therefrom; for the lien and collection of certain taxes heretofore assessed, and of claims for municipal improvements made and nuisances removed, within

Section 9, act of May 16, 1923 (P. L. 207), as amended by act of May 4, 1927 (P. L. 729), and act of May 4, 1927 (P. L. 733), further amended.

six months before the passage of this act; and for the procedure on tax and municipal claims filed under other and prior acts of Assembly," as amended by section two of the act, approved the fourth day of May, one thousand nine hundred and twenty-seven (Pamphlet Laws, seven hundred twenty-nine), and by section three of the act, approved the fourth day of May, one thousand nine hundred and twenty-seven (Pamphlet Laws, seven hundred thirty-three), is hereby further amended to read as follows:

Time for filing of claims.

Section 9. Claims for taxes, water rents or rates, lighting rates, and sewer rates must be filed in the court of common pleas of the county in which the property is situated on or before the last day of the third calendar year after that in which the taxes or rates are first payable; and other municipal claims must be filed in said court within six months from the time the work was done in front of the particular property, where the charge against the property is assessed or made at the time the work is authorized; within six months after the completion of the improvement, where the assessment is made by the municipality upon all the properties after the completion of the improvement; and within six months after confirmation by the court, where confirmation is required; the certificate of the surveyor, engineer, or other officer supervising the improvement, filed in the proper office, being conclusive of the time of completion thereof, but he being personally liable to anyone injured by any false statement therein. In case the real estate benefited by the improvement is sold before the municipal claim is filed, the date of completion in said certificate shall determine the liability for the payment of the claim as between buyer and seller, unless otherwise agreed upon or as above set forth. The legal rate of interest shall be collectible on all municipal claims from the date of the completion of the work after it is filed as a lien.

Certificate.

Interest.

Form of claims.

*Claims for taxes may be in the form of written or typewritten lists showing the names of the taxable and descriptions of the properties against which said claims are filed, together with the amount of the taxes due such municipality. Such lists may be filed on behalf of a single municipality, or they may cover the unpaid taxes due any two or more municipalities whose taxes are collected by the same tax collector, provided the amounts due each municipality are separately shown. All tax claims, heretofore filed in such form, are hereby ratified, confirmed, and made valid subsisting liens as of the date of their original filing.*

APPROVED—The 1st day of July, A. D. 1937.

GEORGE H. EARLE