

ten, one thousand nine hundred forty-seven (Pamphlet Laws 1481), is amended to read:

Section 1507. Cost of Construction; How Paid.—The cost of construction of any such system of sewers or drains, constructed by the authority of this subdivision, *in so far as it relates to sanitary sewers or drains, shall and, in so far as it relates to storm sewers or drains, may* be charged upon the properties accommodated or benefited thereby to the extent of such benefits in the manner hereinafter provided.

The township supervisors may finance the cost of construction of any such system of sewers or drains, by the issuance of general obligation bonds of the township, within the constitutional and statutory limitations for the incurring or increasing of indebtedness, and pursuant to the provisions of law relating to the borrowing of money by political subdivisions. Where general obligation bonds are so issued, the supervisors *in the case of construction of sanitary sewers or drains shall and in the case of construction of storm sewers or drains may* nevertheless be required to assess the cost of the construction of such sewers or drains, to the extent permitted by law, against the properties accommodated or benefited by such improvements as hereinafter provided, and to deposit the proceeds of such assessments in the sinking fund established for the purpose of retiring such general obligation bonds.

Nothing in this section shall be construed to prevent the financing of the cost of such construction under the provisions of the "Municipal Authorities Act of 1945," and any amendments thereto.

APPROVED—The 10th day of June, A. D. 1955.

GEORGE M. LEADER

No. 49

AN ACT

Amending the act of July seven, one thousand nine hundred forty-seven (Pamphlet Laws 1368), entitled "An act amending revising and consolidating the laws relating to delinquent county, city, except of the first and second class and second class A, borough, town, township, school district, except of the first class and school districts within cities of the second class A, and institution district taxes, providing when, how and upon what property, and to what extent liens shall be allowed for such taxes, the return and entering of claims therefor; the collection and adjudication of such claims, sales of real property, including seated and unseated lands, subject to the lien of such tax claims; the disposition of the proceeds thereof, including State taxes and municipal claims recovered and the

redemption of property; providing for the discharge and divestiture by certain tax sales of all estates in property and of mortgages and liens on such property, and the proceedings therefor; creating a Tax Claim Bureau in each county, except a county of the first class, to act as agent for taxing districts; defining its powers and duties, including sales of property, the management of property taken in sequestration, and the management, sale and disposition of property heretofore sold to the county commissioners, taxing districts and trustees at tax sales; providing a method for the service of process and notices; imposing duties on taxing districts and their officers and on tax collectors, and certain expenses on counties and for their reimbursement by taxing districts; and repealing existing laws," making the act effective as to all cities of the third class located within counties operating under the act, and to the school districts within the cities after a certain period of time.

"Real Estate Tax Sale Law."

The General Assembly of the Commonwealth of Pennsylvania hereby enacts as follows:

Definition of "Taxing District" in section 102, act of July 7, 1947, P. L. 1368, as amended by act of May 20, 1949, P. L. 1602, as amended by act of July 17, 1953, P. L. 457, further amended.

Section 1. The definition of "Taxing District" in section one hundred two, act of July seven, one thousand nine hundred forty-seven (Pamphlet Laws 1368), known as the "Real Estate Tax Sale Law," amended July seventeen, one thousand nine hundred fifty-three (Pamphlet Laws 457), is amended to read:

Section 102. Definitions.—As used in this act, the following words shall be construed as herein defined, unless the context clearly indicates otherwise:

* * * * *

"Taxing District," any county except a county of the first class, city except a city of the first or second class or second class A, borough, incorporated town, township, school district, except a school district of the first class, or a school district within a city of the second class A, or institution district: Provided, however, That this act shall not be construed to require any city of the third class, or any school district within a city of the third class, to collect its delinquent taxes on property under and in accordance with the provisions of this act, if the city or the school district shall notify the Tax Claim Bureau, in writing, on or before the first day of May, 1948 that, pursuant to a resolution of the city council, the city or the board of directors of the school district has resolved that returns of property will not be made under the provisions of this act but that its delinquent taxes will be collected by the filing of liens in the office of the prothonotary, or by sale of such property at a city treasurer's sale under existing laws. Any such city and any such school district in any county having adopted the system provided by this act may, in any year notify the Tax Claim Bureau on or before the first day of May of the year that pursuant to a resolution of the city council, or of the board of directors, the city or school district, as the case may be,

has resolved to collect its delinquent taxes on property under and in accordance with the provisions of this act, and thereafter the city's or school district's delinquent taxes shall be collected only under and in accordance with the provisions of this act: Provided further, That this act shall not apply in any county unless the county commissioners have adopted the system provided by this act for the collection of its delinquent taxes, but any such county may, in any year by resolution adopted by the county commissioners during the month of January, elect to collect its delinquent taxes on property and those of other taxing districts using the return system, under and in accordance with the provisions of this act. *A copy of the resolution shall, within ten days after its adoption, be mailed to the city clerk of each city of the third class within the county and to the secretary of the school district within each city of the third class.*

After January 31, 1957, each city of the third class located within any county having adopted the system provided by this act and the school district within such city, shall be subject to the provisions of this act, and thereafter shall collect its delinquent taxes on property under and in accordance with its provisions, except that no third class city, nor the school district within the city, shall become subject to the act until one year following the first tax sale held by the Tax Claim Bureau of the county.

APPROVED—The 10th day of June, A. D. 1955.

GEORGE M. LEADER

No. 50

AN ACT

To facilitate vehicular traffic in the central section of the Commonwealth by providing for the construction, operation and maintenance of a turnpike from a point on the western border of Pennsylvania to a point on the eastern border of Pennsylvania, at such points as the Pennsylvania Turnpike Commission may decide are the most feasible and practicable for the further extension of the Pennsylvania Turnpike from or near the City of Sharon in Mercer County to or near the Borough of Stroudsburg in Monroe County; conferring powers and imposing duties on the Pennsylvania Turnpike Commission; authorizing the issuance of turnpike revenue bonds, notes or other obligations of the Commonwealth, payable solely from revenues of the Commission, including tolls, or from such funds as may be available to the Commission for that purpose, to pay the cost of such turnpike; providing that no debt of the Commonwealth shall be incurred in the exercise of any of the powers granted by this act; providing for the collection of tolls for the payment of such bonds, notes or other obligations, and for