

No. 386

## AN ACT

Imposing a tax on real estate for public school purposes in school districts of the first class A for current expenses.

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

Tax for public school purposes in school districts of first class A.

Annual levy.

Section 1. The Board of Public Education in school districts of the first class A shall levy, annually, on or after the second Monday of November and before the first Monday of December next following, a tax of not more than three quarters of one mill on each dollar of the total assessment of all real property assessed and certified for taxation in the district.

Section 2. The taxes and penalties collected under the provisions of this act shall be used by the school district for general public school purposes.

Use of taxes and penalties.

Section 3. The tax authorized to be levied under the provisions of this act shall be in addition to any other taxes any school district of the first class A is empowered to levy and collect under any existing law.

Tax is additional.

Section 4. The taxes which are levied under the provisions of this act shall be collected at the same time, in the same manner, with like authority, and subject to the same discounts and penalties as other real estate taxes for school purposes are collected.

Method of collection.

Section 5. This act shall take effect immediately.

Act effective immediately.

APPROVED—The 12th day of July, A. D. 1957.

GEORGE M. LEADER

No. 387

## AN ACT

Validating and quieting the title to certain real estate in this Commonwealth heretofore purchased in redemption.

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

Real property.

Section 1. The title to any real estate, situate in this Commonwealth, which was acquired at a tax sale or a sale on a judgment for a tax claim prior to January 1, 1948, by the county commissioners, any taxing district or trustee for any taxing district, which title has been heretofore purchased in redemption by the prior owner, his heirs or legal representatives or any lien creditor, his heirs, assigns or legal representative or other person interested redeeming the property for the benefit of the prior owner, is hereby declared to be good and valid and free and clear of any cloud on such title due to the act of July 7, 1947 (P. L. 1368), known as the "Real Estate

Validation of title to certain real estate.

Tax Sale Law," and its amendments, and such purchaser as aforesaid and his heirs, successors and assigns shall hold and may convey such title and estate indefeasible as to any right which may have arisen by reason of said unauthorized holding and conveyance by such county commissioners, taxing district or trustee for a taxing district and all such conveyances heretofore made are hereby ratified and confirmed.

Act effective immediately.

Section 2. This act shall take effect immediately.

APPROVED—The 12th day of July, A. D. 1957.

GEORGE M. LEADER

No. 388

AN ACT

Amending the act of April 9, 1929 (P. L. 343), entitled "An act relating to the finances of the State government; providing for the settlement, assessment, collection, and lien of taxes, bonus, and all other accounts due the Commonwealth, the collection and recovery of fees and other money or property due or belonging to the Commonwealth, or any agency thereof, including escheated property and the proceeds of its sale, the custody and disbursement or other disposition of funds and securities belonging to or in the possession of the Commonwealth, and the settlement of claims against the Commonwealth, the resettlement of accounts and appeals to the courts, refunds of moneys erroneously paid to the Commonwealth, auditing the accounts of the Commonwealth and all agencies thereof, of all public officers collecting moneys payable to the Commonwealth, or any agency thereof, and all receipts of appropriations from the Commonwealth and imposing penalties; affecting every department, board, commission, and officer of the State government, every political subdivision of the State, and certain officers of such subdivisions, every person, association, and corporation required to pay, assess, or collect taxes, or to make returns or reports under the laws imposing taxes for State purposes, or to pay license fees or other moneys to the Commonwealth, or any agency thereof, every State depository and every debtor or creditor of the Commonwealth," clarifying and changing provisions relating to reports, collections, settlements, resettlements, reassessments and refunds of State taxes and provisions for receipts, verification of reports and extensions of time for filing reports, excluding certain days from computation of certain tax periods and authorizing strike-offs of certain estimated settlements.

The Fiscal Code.

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

Section 208, act of April 9, 1929, P. L. 343, amended August 19, 1953, P. L. 1146, further amended.

Section 1. Section 208 of the act of April 9, 1929 (P. L. 343), known as "The Fiscal Code," amended August 19, 1953 (P. L. 1146), is amended to read:

Section 208. Receipts for Moneys Collected.—For all [moneys] *cash* paid to or collected by the Department of

\*"All" in original.