

*defraying such costs and expenses, the county commissioners may use current tax revenue or may issue general obligation bonds in such amounts as are necessary and in such manner as provided by the act of June 25, 1941 (P. L. 159), known as the "Municipal Borrowing Law."* Within the amounts thus agreed upon and duly appropriated, any such regional planning commission shall have the power to appoint such employes and staff as it may deem necessary for its work, and contract with planners and other consultants for such services as it may require. The regional planning commission may also receive and expend for the purposes of its planning work, including planning work in or for counties, cities, boroughs, townships and towns, within the region any gifts, grants and appropriations of money from any other source, including Commonwealth, Federal, county or local funds, and may contract with governmental or private agencies or individuals with respect thereto.

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Section 2. This act shall take effect immediately.

Act effective immediately.

APPROVED—The 6th day of August, A. D. 1963.

WILLIAM W. SCRANTON

No. 279

AN ACT

Authorizing the filing of notices of liens for taxes payable to the United States; certificates discharging liens and certificates releasing specific property from liens; and to make uniform the law relating thereto.

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

Revised Uniform  
Federal Tax Lien  
Registration Act.

Section 1. Short Title.—This act shall be known and may be cited as the "Revised Uniform Federal Tax Lien Registration Act."

Section 2. Definitions.—As used in this act:

(1) "Security interest" means an interest in personal property which secures payment or performance of an obligation.

(2) "Security agreement" means an agreement which creates or provides for a security interest and, without limitation, includes a security agreement under the Uniform Commercial Code, a pledge, assignment, chattel mortgage, chattel trust, trust deed, factor's lien, equipment trust, conditional sale, trust receipt, other lien or title retention contract, and lease or consignment intended as security.

(3) "Person" includes an individual, or his executor, administrator, or other personal representative, or a corporation, trust, partnership, association, or any other legal or commercial entity, whether or not a citizen or domiciliary of this State and whether or not organized under the laws of this State.

Section 3. Federal Lien, Place of Filing.—(a) Notices of liens for taxes payable to the United States, certificates discharging liens and certificates releasing specific property from liens, may be filed as follows:

(1) If the property is real property or fixtures in this State in the office where a mortgage on the real estate concerned would be filed or recorded under the laws of this State.

(2) If the property is personal property subject to a statute of the United States which provides for a national registration or filing of all security interests in such property, in the office designated in the statute.

(3) If the property is personal property subject to the jurisdiction of this State and not subject to a statute referred to in clause (2) of this section, in the office in which, under the law of this State including its conflict of law rules, a security agreement or a financing statement or notice with respect to the property would be filed or recorded in order to perfect a mortgage or comparable nonpossessory security interest in tangible personal property belonging to the person named in the relevant notice or certificate.

(b) Certification by the Secretary of the Treasury of the United States or his delegate, of notices of liens, certificates discharging liens, and certificates releasing specific property from liens, entitles them to be filed. No other attestation, certification, or acknowledgment is necessary.

Section 4. Duties of Filing Officer.—(a) When a notice of tax lien is received, the filing officer shall retain and forthwith file it alphabetically or enter it in an alphabetical Federal tax lien index showing the name and address of the person named in the notice, the District Director's serial number of the notice, the date and time of receipt, and the amount of tax with the interest, penalties, and costs.

(b) When a certificate of release or certificate of discharge involving any tax lien issued by the Secretary of the Treasury of the United States or his delegate is received in the filing office in which the original notice of lien is filed, the filing officer shall file the certificate by securely attaching it to the original notice of lien and, if an alphabetical Federal tax lien index is main-

tained, shall enter a notation of the filing, including the date of receipt, at the place of original entry.

(c) The filing officer shall bill the District Director of Internal Revenue on a monthly basis for all filing fees.

Section 5. Uniformity of Interpretation.—This act shall be so construed as to effectuate its general purpose to make uniform the law of those states which enact it.

Section 6. Repeals.—The act of May 1, 1929 (P. L. 1215), known as the "Uniform Federal Tax Lien Registration Act," is repealed.

All other acts and parts of acts inconsistent herewith are repealed.

Section 7. Time of Taking Effect.—This act shall take effect immediately.

APPROVED—The 6th day of August, A. D. 1963.

WILLIAM W. SCRANTON

No. 280

AN ACT

Amending the act of June 23, 1931 (P. L. 932), entitled "An act relating to cities of the third class; and amending, revising, and consolidating the law relating thereto," further regulating assessments for sanitary sewers and authorizing tapping fees to be charged for connecting with sanitary sewers.

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

Section 1. Sections 3201, 3203, 3205, 3207 and 3208, act of June 23, 1931 (P. L. 932), known as "The Third Class City Code," reenacted and amended June 28, 1951 (P. L. 662), are amended to read:

Section 3201. Construction of Sewers; Cost.—Any city may construct and reconstruct, or cause to be constructed, *sanitary* sewers of all kinds, including house connections to the curb, in its streets, and over and across public and private lands or property, and pay the cost and expense thereof out of the general revenues or special funds raised for said purpose, or assess the same, in whole or in part, upon [abutting] property *benefited, improved or accommodated*, as hereinafter provided.

For such purposes, the city shall have the right of eminent domain. The damages for property taken, injured or destroyed shall be ascertained and paid as provided in this act for such proceedings.

The Third Class  
City Code.

Sections 3201,  
3203, 3205, 3207  
and 3208, act of  
June 23, 1931,  
P. L. 932,  
reenacted and  
amended June  
28, 1951, P. L.  
662, amended.