

such property, but shall be subordinate to mortgages and other liens existing and duly recorded or entered of record prior to the recording of the tax lien. In the case of a judicial sale of property subject to a lien imposed hereunder upon a lien or claim over which the lien imposed hereunder has priority, as aforesaid, such sale shall discharge the lien imposed hereunder to the extent only that the proceeds are applied to its payment, and such lien shall continue in full force and effect as to the balance remaining unpaid.

(b) Liens and statements of all taxes, penalties, interest, fees and fines herein imposed, due and unpaid certified by the secretary or his representative, [shall] *may at any time* be transmitted to the prothonotaries of the respective counties of the Commonwealth, through the Department of Justice, to be entered of record [as of the date due and payable, upon which record it shall be lawful for writs of scire facias to issue and be prosecuted to judgment and execution in the same manner as such writs are ordinarily employed] *forthwith and indexed as judgments are now indexed and a writ of execution may directly issue upon such lien without the issuance and prosecution to judgment of a writ of scire facias: Provided, That not less than ten days before issuance of any execution on the lien, notice of the filing and the effect of the lien shall be sent by registered mail to the taxpayer at his last known post office address. No prothonotary shall require, as a condition precedent to the entry of such liens, the payment of costs incident thereto. Such liens shall continue for five (5) years from the date of entry and may be revived and continued in the manner now or hereafter provided for the renewal of judgments or as may be provided in "The Fiscal Code," as amended.*

* * * * *

Section 2. This act shall take effect immediately.

Act effective
immediately.

APPROVED—The 24th day of August, A. D. 1963.

WILLIAM W. SCRANTON

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No. 481

AN ACT

Amending the act of May 21, 1931 (P. L. 149), entitled, as amended, "An act imposing a State tax, payable by those herein defined as distributors, on liquid fuels used or sold and delivered within the Commonwealth, which are practically and commercially suitable for use in internal combustion engines for the generation of power; providing for the collection and lien of the tax, and the distribution and use of the proceeds thereof; requiring

such distributors to secure permits, to file corporate surety bonds and reports, and to retain certain records; imposing duties on retail dealers, common carriers, county commissioners, and such distributors; providing for rewards; imposing certain costs on counties; conferring powers and imposing duties on certain State officers and departments; providing for refunds; imposing penalties; and making an appropriation," restating the nature and extent of the priority of liens for taxes under said act, providing for the expiration and renewal of such liens, and saving such liens from discharge in certain cases.

The Liquid Fuels Tax Act.

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

Subsections (a) and (b), section 13, act of May 21, 1931, P. L. 149, amended.

Section 1. Subsections (a) and (b) of section 13, act of May 21, 1931 (P. L. 149), known as "The Liquid Fuels Tax Act," are amended to read:

Section 13. Lien of Taxes, Penalties and Interest.—
 (a) All *unpaid* taxes herein imposed, and [unpaid] penalties and interest due by any person, shall be a lien upon the franchises and property, both real and personal, of such person, [from the date said taxes are due and payable as provided in this act, and shall have priority over any subsequent lien or encumbrance whatsoever, except the lien of other State taxes having priority by law, and except, also, that such taxes, penalties, and interest shall have priority over a mortgage only if the statements thereof were filed of record as provided in clause (b) hereof prior to the recording of the mortgage] *but only after such lien has been entered and docketed of record by the prothonotary of the county where such property is situated. Such lien shall have priority from the date of its entry of record, and shall be fully paid and satisfied out of the proceeds of any judicial sale of property subject thereto before any other obligation, judgment, claim, lien or estate to which said property may subsequently become subject, except costs of the sale and of the writ upon which the sale was made, and real estates taxes and municipal claims against such property, but shall be subordinate to mortgages and other liens existing and duly recorded or entered of record prior to the recording of the tax lien. In the case of a judicial sale of property subject to a lien imposed hereunder upon a lien or claim over which the lien imposed hereunder has priority, as aforesaid, such sale shall discharge the lien imposed hereunder to the extent only that the proceeds are applied to its payment and such lien shall continue in full force and effect as to the balance remaining unpaid.*

(b) Statements of all taxes herein imposed, due and unpaid, together with penalties and interest thereon, certified by the secretary, or his representative, may, at any time, be transmitted to the prothonotaries of the

respective counties of the Commonwealth, to be by them entered of record [; upon which record, it shall be lawful for writs of scire facias to issue and be prosecuted to judgment and execution in the same manner as such writs are ordinarily employed] *forthwith and indexed as judgments are now indexed and a writ of execution may directly issue upon such lien without the issuance and prosecution to judgment of a writ of scire facias: Provided, That not less than ten days before issuance of any execution on the lien, notice of the filing and the effect of the lien shall be sent by registered mail to the taxpayer at his last known post office address. No prothonotary shall require, as a condition precedent to the entry of such liens, the payment of costs incident thereto. Such liens shall continue for five years from the date of entry and may be revived and continued in the manner now or hereafter provided for the renewal of judgments or as may be provided in "The Fiscal Code," as amended.*

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Section 2. This act shall take effect immediately.

Act effective immediately.

APPROVED—The 24th day of August, A. D. 1963.

WILLIAM W. SCRANTON

No. 482

AN ACT

Amending the act of May 1, 1933 (P. L. 103), entitled "An act concerning townships of the second class; and amending, revising, consolidating, and changing the law relating thereto," making further provisions for the formation, organization and expenses of the State Association of Township Supervisors.

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

The Second Class Township Code.

Section 1. Sections 610 and 611, act of May 1, 1933 (P. L. 103), known as "The Second Class Township Code," reenacted and amended July 10, 1947 (P. L. 1481) and amended June 1, 1956 (P. L. 2021), are amended to read:

Sections 610 and 611, act of May 1, 1933, P. L. 103, reenacted and amended July 10, 1947, P. L. 1481, and amended June 1, 1956, P. L. 2021, further amended.

Section 610. State Association Authorized.—The formation of a State Association of Township Supervisors is hereby authorized. The association shall hold annual meetings, at such time and place within the Commonwealth as it may designate, for the purpose of discussing various questions and subjects pertaining to the duties of township supervisors, and [for the purpose of] devising of uniform, economical and efficient