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**LEGISLATURE OF PENNSYLVANIA.**

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**FILE OF THE HOUSE OF REPRESENTATIVES.****No.****807****Session of  
1919.**

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**INTRODUCED BY MR. POWELL, MARCH 10, 1919.**

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**REFERRED TO COMMITTEE ON JUDICIARY SPECIAL,  
MARCH 11, 1919.**

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**AN ACT**

To enable city county poor ward school borough and township tax collectors their executors and administrators if they are deceased or either surety or sureties if the surety or sureties have paid the taxes to collect taxes for the payment of which they have become personally liable without having collected the same by the expiration of the authority of their respective bonds or by the expiration of the authority of their respective warrants or by the expiration of their terms of office and to extend the time for the collection of the same for a period of two years from the passage of this act

1 Section 1 *Be it enacted by the Senate and House of Repre-*  
2 *sentatives of the Commonwealth of Pennsylvania in General Assembly*  
3 *met and it is hereby enacted by the authority of the same That*  
4 *in all cases in which the period of two years the limi-*  
5 *tation of the warrants of the duplicates of the county*

1 State dog poor road city township ward school and bor-  
2 ough tax collectors have expired and in case where the  
3 power and authority of said tax collectors have expired or  
4 shall expire during the year one thousand nine hundred  
5 and nineteen by virtue of the expiration of their terms  
6 of office and said tax collectors or collectors have or  
7 shall become personally liable for the taxes contained in  
8 said duplicates and warrants or any part thereof by  
9 reason of the personal payment or otherwise by the said  
10 tax collector or collectors of the said taxes or any part  
11 thereof without having recovered or collected the same from  
12 the person or persons against whom they have been levied  
13 and assessed or without having recovered or collected the  
14 same from the person or persons owning the property  
15 against which the said taxes have been levied and as-  
16 sessed the said duplicates and warrants and the powers  
17 and authority of the said tax collectors in all such  
18 cases are hereby revived and extended for another period  
19 of two years after the passage of this act and the said  
20 tax collector or collectors their executors or administrators  
21 if they are deceased or either surety or sureties if the  
22 said surety or sureties have paid the said taxes are  
23 hereby empowered to proceed and collect said taxes from  
24 all such persons who have not paid them residing in  
25 said district within which said taxes are assessed as well  
26 as from all persons who may remove or have removed  
27 from said city ward township or townships or boroughs and  
28 have neglected to pay the taxes as aforesaid assessed  
29 with the like effect as if said warrant or warrants had

1 not expired by the limitation of the two years as afore-  
2 said or the term of office of said tax collector had not  
3 expired Provided That the provisions of this act shall not  
4 apply to warrants issued prior to the year one thou-  
5 sand eight hundred ninety-four and that nothing in this  
6 act shall release any bondsman or security Provided That  
7 this act shall not apply to cities having special laws  
8 on this subject Provided also That no collector or the  
9 sureties thereof who take advantage of this act shall be  
10 permitted to plead the statute of limitations in any ac-  
11 tion brought to recover the amount of any duplicate or  
12 warrant so extended or renewed Provided further That no  
13 statute of limitations shall prevent the collection of any  
14 tax for which the warrants and powers and authorities  
15 of the said tax collectors have been so as aforesaid ex-  
16 tended renewed and revived