

er is hereby authorized and empowered to receive, and it shall be his duty to hold the same for the benefit of the members of such corporation and its creditors, preference being given thereto in the following order, to wit: first, claims under policies; second, salaries of employes; third, general creditors.

Tax on gross premiums.

Section 7. In addition to any other tax to which companies reincorporated under the provisions of this act may be liable, there is hereby imposed upon such companies a tax, payable to the Commonwealth, of eight mills on the dollar upon the gross amount of premiums, premium deposits, and assessments received from business transacted within this Commonwealth. Reports shall be made by the proper officers of such companies and such tax shall be paid by, and in such manner, and at such time, and subject to such deductions and penalties, as reports are made and similar taxes paid by other insurance companies under the provisions of existing law.

Reports.

Repeal.

Section 8. All acts or parts of acts inconsistent herewith are hereby repealed.

APPROVED—The 20th day of April, A. D. 1927.

JOHN S. FISHER

No. 191

AN ACT

Providing for the validation and amendment of defective tax liens and municipal claims heretofore or hereafter entered of record.

Tax liens and municipal claims.

Section 1. Be it enacted, &c., That whenever heretofore or hereafter any tax lien or municipal claim is or shall be defective, by reason of error in the name or names of the registered owners thereof, or by reason of an erroneous or inadequate description of the property so liened, such lien or claim is hereby declared to be valid to all intents and purposes; and such tax liens and municipal claims may be entered, revived, and, after they have been amended as provided for in section two of this act, enforced as in case of a tax lien or municipal claim entered or filed in the name of the proper registered owner or owners and with a correct description of the property.

Validation.

Amendment and correction.

Section 2. When such tax lien or municipal claim is thus defective, the court of common pleas of the county wherein the property liened shall be situate shall have power, upon petition of the claimant entering or filing said tax lien or municipal claim, to amend and correct the same, as to the name of the registered owner or owners, or the description of the property so defectively liened. Said petition may be filed at any

stage of the proceedings: Provided, however, Such tax lien or municipal claim shall only be so corrected where the property is still in the ownership of the owner at the time said tax lien or municipal claim was filed, or in the ownership of his heir or heirs-at-law, devisee or devisees, donee or donees: Provided further, That such correction or amendment shall not be held or construed to divest or otherwise affect the lien of existing mortgages on the property: And provided further, That the title or interest of any owner or owners, made a party to the record by amendment under this act, shall not be divested by any sheriff's sale upon the tax lien or municipal claim so amended, until after a writ of scire facias has been issued upon the lien or claim amended, and has been served upon the owner or owners, so made a party to the record, in the manner provided for the service of such writs in the acts of Assembly relating to tax liens and municipal claims. and has been duly reduced to judgment.

Proviso.

Proviso.

APPROVED—The 20th day of April, A. D. 1927.

JOHN S. FISHER

No. 192

AN ACT

Authorizing the Secretary of Highways to designate by letter, or to name, number, or combine State highways, or any part or parts thereof, in such manner as in his discretion will best accommodate and inform the traveling public using the highways of the Commonwealth, and facilitate the keeping of maps and records of the Department of Highways; and to include, in any route designated for the convenience of the traveling public, any township road or roads.

Section 1. Be it enacted, &c., That the Secretary of Highways is hereby authorized to designate by letter, or to name, number, or combine all State highways, or any part or parts thereof, in such manner as in his discretion will best accommodate and inform the traveling public using the highways of the Commonwealth, and facilitate the keeping of maps and records of the Department of Highways.

Highways.

Designation by letter, name or number.

Section 2. Whenever the Secretary of Highways designates any route by common letter, name, or number, for the convenience of the traveling public, he may, in his discretion, include therein any township road, or part thereof: Provided, however, That nothing herein contained shall authorize the Secretary of Highways to construct, maintain, or repair, any such township road, or part thereof, as a part of the State highway system.

Township roads may be included.

Section 3. The act of May eleventh, one thousand

Repeal.