

## No. 559

## AN ACT

Providing for and extending the time during which taxes on seated lands, for the tax year one thousand nine hundred and thirty-four and previous years, shall be liens, and during which the county treasurer shall have the right to sell the lands, on which such taxes are liens, for the payment of such taxes; reviving such liens, and restoring the treasurer's right to sell such lands in certain cases; and saving the rights of intervening purchasers, mortgagees, lien holders, and other encumbrance holders

Section 1. Be it enacted, &c., That whenever any county, city, borough, town, township, school, or poor taxes, on seated lands, for the tax year one thousand nine hundred and thirty-four or any previous year, have been returned to the county commissioners, and such taxes have not been paid in full, and no sale for such taxes has been held, all such taxes so returned shall be liens on the real estate upon which they were liens at the time of such returns, for a period of five years from the effective date of this act: Provided, That any such lien be filed in the office of the prothonotary of the proper county within one year after the effective date of this act; and thereafter the revival, preservation, and enforcement of said lien shall be governed in all respect by the provisions of the act of May sixteenth, one thousand nine hundred twenty-three (Pamphlet Laws, two hundred seven).

Relates to taxes on seated lands for 1934 or previous years.

Liens revived for five years from date of this act.

Proviso.

Section 2. Whenever any county, city, borough, town, township, school, or poor taxes, for the tax year one thousand nine hundred and thirty-four or any previous year, have been heretofore returned to the county commissioners, and the lien of such taxes still unpaid has been lost, or the right of the county treasurer to sell the real estate upon which such taxes were liens at the time of such return, has expired by reason of the failure or neglect of the county treasurer to revive such liens by filing the same in the office of the prothonotary, or to adjourn or readjourn any tax sale, or to advertise or give notice of any sale, or of any adjournment, or of any readjournment of sale, as required by law, or to secure the consent of the county commissioners or the approval of the court to any adjournment or readjournment of a tax sale, or to hold a tax sale at or before the time of holding any tax sale on any other year's taxes, the lien of any such taxes is hereby revived, and the right of treasurer's sale thereon is hereby restored, and such liens shall continue for a period of five years from the effective date of this act: Provided, That any such lien be filed in the office of the prothonotary of the proper county within one year after the effective date of this act, and thereafter the revival, preservation, and

Where lien lost or right to sell expired, etc.

Lien revived for five years from date of this act.

Proviso.

enforcement of said lien shall be governed in all respects by the provisions of the act of May sixteenth, one thousand nine hundred twenty-three (Pamphlet Laws, two hundred seven).

Saving rights of intervening purchasers, mortgagees, etc.

Section 3. The lien of any such taxes shall not reattach against, and the county treasurer shall have no right to sell for such taxes, any real estate transferred to any purchaser during the time when the lien of any such taxes was lost; nor shall the lien of any such taxes or the right to sell the real estate for such taxes impair or affect the priority of any mortgage, lien, or other encumbrance, which gained priority during the time when the lien for such taxes was lost.

Where the taxes and fees and costs are paid on liened property, duty to satisfy the records.

Section 4. Where any taxes have heretofore been filed as liens in the office of the prothonotary by the county treasurer, and said taxes, together with fees and costs, are collected or received by the county treasurer, the county treasurer shall have the power, and his duty shall be, to mark satisfied the records of the prothonotary on which such liens have been entered.

When effective.

Section 5. This act shall become effective immediately upon final enactment.

APPROVED—The 2d day of July, A. D. 1937.

GEORGE H. EARLE

No. 560

AN ACT

To authorize counties to file suggestions for revival of certain tax liens; to revive such liens where more than five years have elapsed since said liens were filed or revived; and providing for the revival and collection of such liens.

Where failure to file suggestion of nonpayment and an averment of default within five years after lien filed to revive lien, may do so within six months after enactment of this act.

Section 1. Be it enacted, &c., That whenever any county has heretofore filed, in the office of the prothonotary of the proper county, any tax lien or tax liens, and the said county has not, within the period of five years after the date on which any such tax lien was filed or last revived, filed a suggestion of nonpayment and an averment of default to revive the same, then, in any such case, any such county may, within six months after the final enactment of this act, file a suggestion of nonpayment and an averment of default on any such tax lien for the revival thereof; and such suggestion of nonpayment, and averment of default so entered, shall constitute a valid revival of such lien, and be a lien upon the real estate upon which it was a lien at the time the lien was first filed, and said lien may be revived or further revived and collected as other tax liens are revived and collected: Provided, however, That any

Proviso.