

Inconsistent acts repealed.

Section 10. All acts and parts of acts inconsistent with this act are hereby repealed.

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

GEORGE H. EARLE

No. 580

AN ACT

To amend section one of the act, approved the thirteenth day of June, one thousand eight hundred and eighty-three (Pamphlet Laws, eighty-nine), entitled "An act granting authority to the courts of common pleas, in the several counties of this Commonwealth, to issue writs of estrepement to stay waste upon lands sold for taxes, during the time provided for redemption," by extending the provisions thereof to seated lands sold by county treasurers, and to lands sold at sheriffs sales under tax or municipal claims.

Section 1, act of June 13, 1883 (P. L. 89), amended.

Section 1. Be it enacted, &c., That section one of the act, approved the thirteenth day of June, one thousand eight hundred and eighty-three (Pamphlet Laws, eighty-nine), entitled "An act granting authority to the courts of common pleas, in the several counties of this Commonwealth, to issue writs of estrepement to stay waste upon lands sold for taxes, during the time provided for redemption," is hereby amended to read as follows:

Purchaser of seated or unseated land may apply to court for writ to stay waste.

Section 1. Be it enacted, &c., That hereafter, when any seated or unseated lands shall have been sold for arrearages of taxes, by the county treasurer of any county in this Commonwealth, or whenever any seated or unseated lands shall have been sold at sheriff's sale under a tax or municipal claim, as is now or may be provided by law, it shall be lawful for the purchaser or purchasers of said [unseated] lands, to apply to any court of common pleas of the county in which said [unseated] lands are situated, during the session of the said courts, or to any judge of such courts in vacation, and on presentation of a petition and affidavit made by him, her or them, or some other [creditable] interested person, setting forth that the owner or owners, or some other person or persons, acting under the owner or owners thereof, have committed waste to the said lands, and that such [purchaser or purchasers, or some other person for him, her or them] petitioner verily apprehends in consequence of such threat, that such waste will be committed, unless the same be restrained by law, it shall be lawful and the duty of such courts or judge, in its or his discretion, to order the prothonotary of said court to issue a writ of estrepement to stay waste upon such lands, which said writ shall have the same effect, to all intents and purposes, and shall be governed by the same rules of law, as

Petition and affidavit of facts to be filed.

Court, in its discretion, may order writ to be issued.

Effect of writ.

writs of estrepement in other cases: [now have] Provided, That any such writ may be dissolved, at any time during the period established by law for the redemption of such lands by the owner or owners thereof, upon the payment to the [county treasurer of the proper county] *proper party* the full redemption money, and the payment to the prothonotary of said court, of all costs of such writ of estrepement: Provided further, That upon the dissolution of such writ of estrepement, by redemption of the land, the [pro rata] amount [of the twenty-five per centum] *allowed by law to the purchaser or purchasers*, which [would have] *has* accrued at the time such redemption be made, shall only be required to be paid.

Proviso.

When and how writ may be dissolved.

Proviso.

*The term "waste," as used in this act, shall be construed to mean and include the spoil or destruction done or permitted to lands, houses, gardens, trees, or other corporeal hereditaments, including the quarrying and mining of coal or other minerals, whether in new or existing quarries or mines, and all such other acts as will do lasting injury to the premises.*

"Waste" defined.

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

GEORGE H. EARLE

No. 581

AN ACT

To amend sections four and five of the act, approved the twenty-sixth day of April, one thousand nine hundred and thirty-five (Pamphlet Laws, ninety), entitled "An act to promote uniformity in the assessment and taxation of properties and persons within the territorial limits of cities of the second class A, by providing that city and school taxes within such territorial limits shall be assessed, levied, and collected upon the basis of the assessments for taxation for county purposes; and requiring the furnishing of tax duplicates by the county taxing authorities to such cities and to school districts coterminous therewith; abolishing the department of assessors in cities of the second class A; consolidating tax statements covering city, school, county, and poor taxes therein, and making uniform the time for levy and collection of said taxes respectively, and regulating the discounts therefrom and penalties thereon," providing for uniform discount and uniform penalties; making mandatory the issuance of a single tax statement by the tax collector on or before a fixed date; giving the taxpayers option of payment of taxes in quarterly installments.

Section 1. Be it enacted, &c., That sections four and five of the act, approved the twenty-sixth day of April, one thousand nine hundred and thirty-five (Pamphlet Laws, ninety), entitled "An act to promote uniformity in the assessment and taxation of properties and persons within the territorial limits of cities of the second class

Sections 4 and 5, act of April 26, 1935 (P. L. 90), amended.