

prior to August first, or that if payment is not made on or before March thirty-first, in cases where the notice was mailed on or after August first, or no *exceptions thereto filed, the said claim shall become absolute, (3) state that on July first of the year in which such notice is given or if the notice was mailed after July thirty-first, that on the first day of the month (naming it) in which the notice was mailed the one (1) year period of redemption shall commence or has commenced to run, and that if redemption is not made during that period as provided by this act, the property shall be sold at judicial sale and there shall be no further redemption after such sale.

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APPROVED—The 23rd day of September, A. D. 1961.

DAVID L. LAWRENCE

No. 681

AN ACT

Amending the act of June 24, 1939 (P. L. 872), entitled "An act to consolidate, amend and revise the penal laws of the Commonwealth," prohibiting the removal of mobilehomes or house trailers to evade certain taxes, and penalizing mobilehome or house trailer court operators for failure to make certain reports.

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

Section 1. The act of June 24, 1939 (P. L. 872), known as "The Penal Code," is amended by adding, after section 699.13, a new section to read: Act of June 24,
1939, P. L. 872.
amended by
adding a new
section 699.14.

Section 699.14. Removal of Mobilehome or House Trailer to Evade Tax; Failure of Court Operator to Make Reports.—Whoever being the titled owner of a mobilehome or house trailer which is subject to a real property tax, and having received an official tax notice levying a real property tax thereon, thereafter for the purpose of evading the payment of such tax removes such mobilehome or house trailer from the political subdivision levying such tax, shall, upon conviction in summary proceedings, be sentenced to pay a fine of not more than fifty dollars (\$50) or to undergo imprisonment not exceeding twenty-five (25) days.

Whoever, being an operator of a mobilehome or house trailer court, shall fail to submit to the tax assessor of the political subdivision in which such court is located,

* "exceptions" in original.

after written notice to do so, such report or reports as are required by law to be submitted by an operator to such tax assessor, shall, upon summary conviction, be sentenced to pay a fine of not more than fifty dollars (\$50) or to undergo imprisonment for not more than twenty (20) days.

APPROVED—The 23rd day of September, A. D. 1961.

DAVID L. LAWRENCE

No. 682

AN ACT

Amending the act of May 29, 1931 (P. L. 280), entitled "An act relating to delinquent taxes on seated lands, and prescribing interest charges on nonpayment thereof; requiring the receivers and collectors of county, city, borough, town, township, school district and poor district taxes to make a return to the county commissioners of such unpaid taxes, and providing for the lien thereof; authorizing the county treasurers to collect such taxes, and to sell seated lands at public sale for taxes heretofore or hereafter returned as unpaid; and authorizing the county commissioners to purchase such lands and resell the same under certain circumstances," providing for the sale as real estate of certain mobilehomes and house trailers subject to tax lien and providing for notice to the encumbrance holders of record.

Delinquent taxes on seated lands.

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

Section 1, act of May 29, 1931, P. L. 280, amended June 20, 1939, P. L. 498, further amended.

Section 1. Section 1, act of May 29, 1931 (P. L. 280), entitled "An act relating to delinquent taxes on seated lands, and prescribing interest charges on nonpayment thereof; requiring the receivers and collectors of county, city, borough, town, township, school district and poor district taxes to make a return to the county commissioners of such unpaid taxes, and providing for the lien thereof; authorizing the county treasurers to collect such taxes, and to sell seated lands at public sale for taxes heretofore or hereafter returned as unpaid; and authorizing the county commissioners to purchase such lands and resell the same under certain circumstances," amended June 20, 1939 (P. L. 498), is amended to read:

Delinquent taxes on seated lands.

Collector to make return to county commissioners.

Section 1. Be it enacted, &c., That from and after the passage of this act, it shall be the duty of each receiver or collector of any county, city, borough, town, township, school district, poor district or institution district taxes, to make a return to the county commissioners of such taxes which are assessed and levied on seated lands, and which are unpaid, and for which no liens have been filed, not later than the first Monday of May, in the year succeeding the year in which the respective