

preparation of instructional materials or other factors result in an inadequate compensation, the Department of Public Instruction may approve additional reimbursable employment time for such additional services upon the submission of adequate substantiative evidence from the responsible superintendent of schools.

APPROVED—The 14th day of August, A. D. 1963.

WILLIAM W. SCRANTON

No. 478

AN ACT

Amending the act of December 27, 1951 (P. L. 1742), entitled, as amended, "An act to provide revenue by imposing a State tax relating to certain documents and transactions; prescribing and regulating the method and manner of evidencing the payment of such tax; conferring powers and imposing duties upon certain persons, partnerships, associations, and corporations, sheriffs, recorders of deeds, and the Department of Revenue; saving certain State and local taxes and authorizing amendments, extensions and supplements to the ordinances and resolutions relating thereto; and providing penalties," imposing a lien for unpaid taxes, requiring the entry and indexing thereof of record, establishing priority and duration of liens and providing for their renewal.

The Realty
Transfer Tax
Act.

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

Act of December
27, 1951, P. L.
1742, reenacted
and amended
February 9,
1961, P. L. 13,
amended by add-
ing a new section
10.2.

Section 1. The act of December 27, 1951 (P. L. 1742), known as "The Realty Transfer Tax Act," reenacted and amended February 9, 1961 (P. L. 13), is amended by adding, after section 10.1, a new section to read:

Tax determined
due is a lien.

Section 10.2. (a) Any tax determined to be due by any person hereunder and remaining unpaid after demand for the same, and all penalties and interest thereon, shall be a lien in favor of the Commonwealth upon the property, both real and personal, of such person but only after said lien has been entered and docketed of record by the prothonotary of the county where such property is situated. The department may at any time transmit to the prothonotaries of the respective counties certified copies of all liens for such taxes, penalties and interest, and it shall be the duty of each prothonotary receiving the lien to enter and docket the same of record in his office, which lien shall be indexed as judgments are now indexed. A writ of execution may directly issue upon such lien without the issuance and prosecution to judgment of a writ of scire facias: Provided, That not less than ten days before issuance of any execution on

*the lien, notice of the filing and the effect of the lien shall be sent by registered mail to the taxpayer at his last known post office address. No prothonotary shall require as a condition *precedent to the entry of such liens, the payment of any costs incident thereto.*

Priority of lien.

(b) The lien imposed hereunder shall have priority from the date of its recording as aforesaid, and shall be fully paid and satisfied out of the proceeds of any judicial sale of property subject thereto before any other obligation, judgment, claim, lien or estate to which said property may subsequently become subject, except costs of the sale and of the writ upon which the sale was made, and real estate taxes and municipal claims against such property, but shall be subordinate to mortgages and other liens existing and duly recorded or entered of record prior to the recording of the tax lien. In the case of a judicial sale of property subject to a lien imposed hereunder upon a lien or claim over which the lien imposed hereunder has priority, as aforesaid, such sale shall discharge the lien imposed hereunder to the extent only that the proceeds are applied to its payment, and such lien shall continue in full force and effect as to the balance remaining unpaid.

The department may at any time transmit, to the prothonotaries of the respective counties of the Commonwealth to be by them entered of record and indexed as judgments are now indexed, certified copies of all liens, and a writ of execution may directly issue upon such lien without the issuance and prosecution to judgment of a writ of scire facias: Provided, That not less than ten days before issuance of any execution on the lien, notice of the filing and the effect of the lien shall be sent certified mail to the taxpayer at his last known post office address.

(c) The lien imposed hereunder shall continue for five years from the date of its entry of record, and may be renewed and continued in the manner now or hereafter provided for the renewal of judgments, or as may be provided in "The Fiscal Code," as amended.

Lien for five years.

Section 2. This act shall take effect immediately.

Act effective immediately.

APPROVED—The 24th day of August, A. D. 1963.

WILLIAM W. SCRANTON

No. 479

AN ACT

Amending the act of April 9, 1929 (P. L. 343), entitled "An act relating to the finances of the State government; providing for

* "preceding" in original.