

or persons, firm, municipal corporation or corporation, who has paid the same, may present a claim to the Department of Highways for a refund. The said claim and all evidence presented therewith shall be presented to the Auditor General, State Treasurer, and Attorney General, who shall consider the same and if, in their opinion, the Department of Highways or the Commonwealth has no valid claim to such moneys and the same properly belong to the claimant or claimants and ought in equity and good faith to be refunded, they shall so certify, under their hands and official seals, specifying the amount or amounts to be refunded and the person or persons, firm, municipal corporation or corporation, to whom the same are to be paid respectively. The said certificates shall be filed in the office of the Auditor General, who shall thereupon draw his warrant upon the State Treasurer, payable to said claimant or claimants, for the amount found to be due him, it, or them, the said claims to be paid out of the fund in which the money was erroneously deposited.

APPROVED—The 13th day of April, A. D. 1927

JOHN S. FISHER.

No. 162

A SUPPLEMENT

To an act, approved the twentieth day of April, one thousand eight hundred and seventy-four (Pamphlet Laws, sixty-five), entitled "An act to regulate the manner of increasing the indebtedness of municipalities; to provide for the redemption of the same, and to impose penalties for the illegal increase thereof."

Section 1. Be it enacted, &c., That the term "public corporation," as used herein, shall mean any county, city, borough, township, school district, or other municipality or incorporated district in this Commonwealth.

Section 2. Whenever any such public corporation shall have been authorized by proceedings heretofore or hereafter had under the provisions of an act of Assembly, approved the twentieth day of April, one thousand eight hundred and seventy-four (Pamphlet Laws, sixty-five), and the amendments and supplements thereof, to increase its indebtedness to an amount exceeding two per centum upon the last preceding assessed valuation of the taxable property therein, with the assent of the electors thereof, and the corporate authorities shall deem it for the public interest to abandon its power to increase its indebtedness thereunder, either in whole or in part, and, by their ordinance or resolution shall so provide, the power to increase its indebtedness thereunder, to the extent so abandoned, shall thereupon cease and determine, and the part so abandoned shall no longer be treated as a part of its indebtedness for any purpose whatsoever. No such abandonment shall effect any increase of indebtedness theretofore made under said power.

Refund of moneys to which Commonwealth has no legal claim.

Municipalities.

"Public corporation" defined.

Authority to increase indebtedness.

Abandonment of power.

Certificate of abandonment.

Section 3. No such abandonment shall be effective, however, until the corporate authorities of such public corporation shall have filed a certificate of such abandonment, together with a duly certified copy of the ordinance or resolution authorizing the same, in the office of the clerk of the court of quarter sessions of the proper county. The clerk of such court, upon the filing thereof, shall record the same in his office among the proceedings theretofore had relating to such increase of indebtedness.

Repeal.

Section 4. All acts or parts of acts inconsistent herewith are hereby repealed.

APPROVED—The 13th day of April, A. D. 1927

JOHN S. FISHER

No. 163

AN ACT

To amend section one of an act, approved the sixth day of May, one thousand nine hundred and twenty-five (Pamphlet Laws, five hundred and twenty-five), entitled "An act concerning the identification and marking of graves of soldiers and sailors of the Revolutionary War, imposing certain duties on the Adjutant General and on certain municipal officers, and making an appropriation," and making an appropriation.

Graves of soldiers and sailors of Revolutionary War.

Section 1 of act of May 6, 1925 (P. L. 525), amended.

Section 1. Be it enacted, &c., That section one of an act, approved the sixth day of May, one thousand nine hundred and twenty-five (Pamphlet Laws, five hundred and twenty-five), entitled "An act concerning the identification and marking of graves of soldiers and sailors of the Revolutionary War, imposing certain duties on the Adjutant General and on certain municipal officers, and making an appropriation," is hereby amended to read as follows:

Headstone.

Section 1. Be it enacted, &c., That when the grave of any person who served during the Revolutionary War in the military or naval forces of the Colony of Pennsylvania or of the other English colonies in America, which is located in this Commonwealth, is not marked by a suitable headstone, the Adjutant General shall upon application cause to be erected at such grave a headstone of such material and design as shall be approved by the Governor, with the name of the deceased, the date of his death, and the organizations to which he belonged.

Monument in cemetery.

Where the Adjutant General shall find that any number of such persons were buried in one cemetery, and the graves cannot be identified or the place is no longer used for cemetery purposes, he may cause to be erected a suitable monument of such material and design as shall be approved by the Governor, and cause to be placed thereon a bronze tablet on which the names of the persons buried in such cemetery shall be inscribed.

Expense.

The expense of such headstone shall not exceed thirty-five (\$35) dollars. *The expense of any such monu-*