The solicitor shall collect the same, together with five per centum additional as attorney's commission and interest from the completion of the improvement, by a municipal claim filed against the Lien. delinquent owner in like manner as municipal claims are now collected. When an owner has two or more lots against which there is an assessment for the same improvement, all such lots shall be embraced in one claim.

Attorneys' commission.

The term "owner" means all individ-Section 849A. uals, corporations public or private, copartnerships, and associations having any title or interest in the property assessed. If the owner to whom notice is required to be given is a nonresident of the township, and his, her, or their place of residence is unknown, or if the ownership of the property cannot be ascertained, the notice shall be posted on the premises and a copy left with the occupant, if there be one.

"Owner" defined.

Notice to non-resident owner.

APPROVED—The 28th day of April, A. D. 1927. .

JOHN S. FISHER

No. 323

AN ACT

To amend section one thousand and forty-one of an act, approved the fourteenth day of July, one thousand nine hundred and seventeen (Pamphlet Laws, eight hundred and forty), entitled "An act concerning townships; and revising, amending, and consolidating the law relating thereto."

Section 1. Be it enacted, &c., That section one thousand and forty-one of an act, approved the fourteenth day of July, one thousand nine hundred and seventeen (Pamphlet Laws, eight hundred and forty), entitled "An act concerning townships; and revising, amending, and consolidating the law relating thereto,' is hereby amended to read as follows:

Section 1041. The township supervisors of townships of the second class may construct sidewalks of board, plank, or cement, or other suitable material, along the highways, through towns and villages in such townships, upon the petition of [the abutting property owners. The owners of property representing a major- Petition of ity in number of feet front of the properties abutting on the highways where such sidewalks are to be constructed.Whenever any such petition is filed with the supervisors, the owner of the property shall be given notice by the supervisors to construct such sidewalk; and in case of the failure of the owner to complete such sidewalk within a period of thirty days after the receipt of such notice, the supervisors may

Townships of second class.

Section 1041 of act of July 14, 1917 (P. L. 840). amended.

Sidewa**lks.**

Construction by supervisors.

Expense of construction.

construct such sidewalk as herein provided. Whenever any sidewalks are constructed by the supervisors the expense of the construction of such sidewalk shall be paid by [the township and] the abutting property owners [in proportion agreed upon between the supervisors and the property owner before the construction of such sidewalk. Not more than ten per centum of the road taxes raised in the township for the current year shall be used for such purposes] in proportion to their frontage. If such owners fail to so pay the expenses of the construction of such sidewalk, the township supervisors may recover the amount by action of assumpsit, or may file municipal liens therefor against the abutting properties, in the manner provided by law for the filing and collection of municipal liens.

Recovery of cost of construction.

APPROVED—The 28th day of April, A. D. 1927.

JOHN S. FISHER

No. 324

AN ACT

To amend section twenty-one of the act, approved the seventh day of June, one thousand nine hundred and fifteen (Pamphlet Laws, nine hundred) entitled "An act to provide for the immediate registration of all births and deaths throughout the Commonwealth of Pennsylvania, by means of certificates of births and deaths, and burial or removal permits; requiring prompt returns to the Central Bureau of Vital Statistics, as required to be established by the State Department of Health; and, in order to secure prompt and faithful registration of births, marriages, deaths, and diseases, of practitioners of medicine and surgery, of midwives, nurses, and undertakers, and of all persons whose occupation is deemed to be of importance in obtaining complete registration of births, deaths, marriages, and diseases throughout the State, as provided in section ten of an act, entitled 'An act creating the Department of Health and defining its powers and duties,' approved the twenty-seventh day of April, nineteen hundred and five, and providing penalties for violations of this act"; exempting soldiers, sailors, marines, war nurses, and their dependents, from the payment of fees for certified copies of birth, death and marriage certificates.

Vital statistics.

Section 21 of act of June 7, 1915
P. L. 900), amended.

Section 1. Be it enacted, &c., That section twentyone of the act, approved seventh day of June, one thousand nine hundred and fifteen (Pamphlet Laws, nine
hundred), entitled: "An act to provide for the immediate registration of all births and deaths throughout the Commonwealth of Pennsylvania, by means of
certificates of births and deaths, and burial or removal
permits; requiring prompt returns to the Central Bureau of Vital Statistics, as required to be established
by the State Department of Health; and, in order to
secure prompt and faithful registration of births, marriages, deaths, and diseases, of practitioners of medicine and surgery, of midwives, nurses, and undertakers,
and of all persons whose occupation is deemed to be