

said tax levying and assessing authorities to file, preserve or maintain the lien of the said taxes.

Constitutional provision.

Section 7. The provisions of this act are severable, and if any of the provisions hereof are held to be unconstitutional, the decision shall not be construed to impair any other provision of this act. It is hereby declared as the legislative intent that this act would have been adopted had such unconstitutional provision not been included herein.

Act of May 1, 1935 (P. L. 129), as amended by the acts of June 22, 1935 (P. L. 444), and June 4, 1936 (P. L. 10), shall continue in full force.

Section 8. The act approved the first day of May, one thousand nine hundred and thirty-five (Pamphlet Laws, one hundred twenty-nine), as amended by the act, approved the twenty-second day of June, one thousand nine hundred and thirty-five (Pamphlet Laws, four hundred forty-four), and the act, approved the fourth day of June, one thousand nine hundred and thirty-six (Pamphlet Laws, ten), shall continue in full force and effect as to any and all taxpayers who have taken advantage of and are not in default in the provisions thereof. All other acts and parts of acts, general, local and special, inconsistent herewith, be, and the same are hereby, suspended during the time this act shall be in effect.

Section 9. Nothing in this act shall be so construed as to prevent any taxpayer, who has heretofore taken advantage and accepted the benefits of any of the acts referred to in section eight, and who at the time this act becomes effective has lost all future rights, benefits, privileges, and opportunities under such act, from taking advantage and receiving the benefits of this act in the same manner as if such person had never attempted to comply with the provisions of such previous abatement act.

When effective.

Section 10. This act shall become effective immediately upon final enactment.

APPROVED—The 14th day of April, A. D. 1937.

GEORGE H. EARLE

No. 84

### AN ACT

Authorizing the abatement of certain interest charges, expenses and fees added to county, city, borough, town, township, school district or poor district claims imposed or assessed for improvements, or for the abatement of nuisances; prohibiting the sale of real property for the nonpayment of such claims for a certain period; preserving the liens of such claims, and providing for the extension thereof.

Providing for the abatement of interest charges, etc., on municipal claims.

Section 1. Be it enacted, &c., That all interest charges, expenses and fees added to any and all delinquent county, city, borough, town, township, school

district or poor district claims, imposed or assessed on any parcel or parcels of real estate in the year one thousand nine hundred and thirty-five and all previous years, arising out of or resulting from a service supplied, work done or improvement authorized and undertaken by any such political subdivision, or filed to recover for the grading, guttering, macadamizing, or otherwise improving the cartways of any public highway; for grading, curbing, recurbing, paving, repaving, constructing or repairing the footways thereof; for laying water pipes, gas pipes, culverts, sewers, branch sewers, or sewer connections therein; for assessments for benefits in the opening, widening or vacation thereof, or in the changing of water-courses, or the construction of sewers through private lands, or in highways of townships of the first class, or in the acquisition of sewers and drains constructed and owned by individuals or corporations, and of rights in and to use the same; for the removal of nuisances; or for water rates, lighting rates or sewer rates, may be abated by the political subdivision, in behalf of which the claim was filed, if said delinquent claims are paid as hereinafter provided.

In order to receive the benefits of this act, twenty per centum of the delinquent municipal claims, imposed or assessed on any parcel or parcels of real estate in the year one thousand nine hundred and thirty-five and in all previous years, shall be paid, on or before the thirty-first of December, one thousand nine hundred and thirty-seven; twenty per centum, on or before the thirty-first day of December, one thousand nine hundred and thirty-eight; twenty per centum, on or before the thirty-first day of December, one thousand nine hundred and thirty-nine; twenty per centum, on or before the thirty-first day of December, one thousand nine hundred and forty; and twenty per centum, on or before the thirty-first day of December, one thousand nine hundred and forty-one.

If and whenever any of the said installments are not paid when due and payable as herein provided, then, and in that event, there shall become due and payable for such year a sum equal to one-fifth of the total amount of the abated interest charges, expenses and fees in addition to the other payments required to be paid under this act during that year, which said additional sum shall be payable and must be paid at the time next succeeding installment payment becomes due under this act. If such additional sum is not so paid, then the total amount of the abated interest charges, expenses and fees, less the aggregate of any such additional sums theretofore paid, shall be revived and added to the unpaid claims with the same force and effect as if such abated interest charges, expenses and fees, or portion

Conditions to be  
complied with in  
order to receive  
the benefits of  
the act.

thereof, had never been abated, and the person liable for the payment thereof shall not thereafter be entitled to any further benefits or privileges under this act.

May anticipate payments.

Section 2. Any person may anticipate the payment of such delinquent municipal claims for the year one thousand nine hundred and thirty-five and previous years and receive the benefits of this act by paying the entire amount or the balance due on such delinquent claims at any time, on or before the thirty-first day of December, one thousand nine hundred and thirty-seven.

Applies to liened claims.

Section 3. This act shall be construed to apply to all such claims whether or not liens for such claims have been filed in the office of the prothonotary of the county, or proceedings for the collection of such claims have been instituted in any court in said county, or where real property has been sold to a county, city, borough, town, township, school district or poor district at a judicial sale for the nonpayment of such claim, and the period of redemption has not expired; but this act shall not be construed to apply to cases where real property has been sold other than to a county, city, borough, town, township, school district or poor district at any such sale, and where the period of redemption has not expired, and the person liable for the payment of such claim shall be liable for the payment of all costs incurred in such proceedings, except the solicitor's fees.

Benefits shall extend to grantee, transferee, mortgagee, etc.

Section 4. The benefits of this act shall extend to and accrue to any successful bidder or purchaser at sheriff's or other judicial sale, grantee, transferee, mortgagee or other party in interest in the parcel or parcels of real estate against which the above mentioned claims have been imposed or assessed and levied.

Section 5. Any taxpayer shall have the right to pay the delinquent claims, imposed or assessed and levied against any parcel or parcels of real estate, without being required to pay the delinquent claims imposed or assessed and levied against any other parcel or parcels of real estate in the same ward, district or other political subdivision.

Upon application either in person or in writing by any person liable for the payment of any such delinquent claims, the authorities imposing or assessing and levying such claims, or the person or persons charged with the collection of such delinquent claims, or the person or persons in whose custody the records of such delinquent claims are kept, shall furnish to the person liable for the payment of such claims a statement of the delinquent claims owed by him to such political subdivision, showing the face amount, the interest charges, expenses and fees, and any costs or other charges in detail against such real property as shown by the records in his custody.

Within thirty days after the acceptance of the provisions of this act by any political subdivision, and once again during the last week of October, one thousand nine hundred and thirty-seven, the corporate authorities of the political subdivision shall have published in their official newspaper or newspapers and in the legal newspapers, if any, a notice in display type relative to the provisions of this act, which shall read as follows:

Publication.

#### Notice to Property Owners.

Under the provisions of Act No. \_\_\_\_\_, approved \_\_\_\_\_, 1937, all persons owing any county, city, borough, town, township, school district or poor district delinquent municipal claims (such as street and sewer delinquent municipal claims), for the year one thousand nine hundred and thirty-five, and all previous years, may have certain of the interest charges, expenses and fees thereon abated by paying the amount or amounts due on such delinquent claims in five equal annual installments, if the first twenty per centum installment is paid, on or before the thirty-first day of December, one thousand nine hundred and thirty-seven, or the entire amount, or the balance due of such delinquent claims, may be paid at face at any time prior to December thirty-first, one thousand nine hundred and thirty-seven. Further information may be obtained from the undersigned.

Section 6. In order to enable the taxpayer to receive the full benefits of this act, no real property shall be sold for nonpayment of such municipal claims before December thirty-first, one thousand nine hundred and thirty-seven, and any such sale shall be adjourned or readjourned as often as may be necessary for this purpose. If any sale is adjourned or readjourned after advertisement, no additional advertisement or notice shall be necessary for the adjourned or readjourned sale. No such adjournment or readjournment, failure to advertise, or hold any such sale, shall invalidate the lien of any municipal claim due and unpaid, but the lien of all such claims shall be fully preserved during the entire installment period, herein provided for, if the persons liable for the payment of such claims avail themselves of the privileges or benefits of this act: Provided, however, That in every case where a person avails himself of the privileges or benefits of this act, the period, during which payment of the said delinquent claim is postponed or continued under this act, shall not be included in computing and determining whether or not any right of the authority which imposed or assessed such claim has been barred or lost by reason of the provisions of any statute or statutes now existing, or hereafter enacted,

Adjournment of sales for non-payment of claims.

limiting the right of the said authority to file, preserve or maintain the lien of the said claim.

Does not apply to assessments which are the sole basis of improvement bonds already issued.

Section 7. The provisions of this act shall not apply to or in any manner affect any assessments which are the sole basis of improvement bonds issued by any political subdivision and which are the security for the payment thereof, or to any assessments which have heretofore been assigned by any political subdivision to any contractor in payment of the amount due him under terms of the contract for the improvement for which the assessment was levied.

Constitutional provision.

Section 8. The provisions of this act are severable, and if any of the provisions hereof are held to be unconstitutional, the decision shall not be construed to impair any other provision of this act. It is hereby declared as the legislative intent that this act would have been adopted had such unconstitutional provision not been included herein.

Inconsistent acts repealed.

Section 9. All acts and parts of acts, general, local and special, inconsistent with the provisions of this act are hereby suspended during the time this act shall be in effect.

When effective.

Section 10. This act shall become effective immediately upon final enactment.

APPROVED—The 14th day of April, A. D. 1937.

GEORGE H. EARLE

No. 85

### AN ACT

To amend section one of Article fifteen of the act, approved the seventh day of March, one thousand nine hundred and one (Pamphlet Laws, twenty), entitled "An act for the government of cities of the second class," as amended, further regulating the giving of contracts relating to city affairs.

Cities of the second class.

Section 1 of Article 15, act of March 7, 1901 (P. L. 20), as amended in part by section 2, act of May 11, 1911 (P. L. 238), further amended.

Section 1. Be it enacted, &c., That section one of Article fifteen of the act, approved the seventh day of March, one thousand nine hundred and one (Pamphlet Laws, twenty), entitled "An act for the government of cities of the second class," as amended in part by section two of the act, approved the eleventh day of May, one thousand nine hundred and eleven (Pamphlet Laws, two hundred thirty-eight), is hereby further amended to read as follows:

#### ARTICLE XV

Contracts to be let to lowest responsible bidder.

Section 1. All contracts relating to city affairs shall be let to the lowest responsible bidder, after reasonable notice. When the contract exceeds five hundred dollars, such notice shall be by advertisement; when less than