

in compromise may be accepted by the board in those cases where the suspension is for a period in excess of one hundred days.

Section 2. The provisions of this act shall become effective immediately upon final enactment.

APPROVED—The 16th day of April, A. D. 1943.

EDWARD MARTIN

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No. 38

AN ACT

Validating county treasurers' sales for delinquent taxes where the reports and returns of such sales were not made to the court of common pleas and such sales were not confirmed by the court.

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

Section 1. Whenever heretofore any land has been sold by the county treasurer of any county, for the purpose of securing the payment of delinquent taxes which were assessed and levied against such land, and the deed to the purchaser of such land was properly executed and acknowledged but the said county treasurer failed to make a report and return of such sale to the court of common pleas, and failed to publish a notice of such report, and the said sale was never confirmed by the court as required by law, such sale shall not be invalidated by reason of such failure to comply with existing law, if in all other respects the laws relating to such sales were fully complied with, and all such treasurers' sales are hereby ratified, confirmed and validated, and the title to any such land purchased by any person or by the county commissioners of any county at any such treasurers' sale is hereby declared to be as valid as if such failure to make the aforesaid report and return and confirmation of such sale had not been made: Provided, however, That nothing herein contained shall affect or be applicable to any lands so sold for which action at law or equity are now pending for the purpose of determining title to said lands.

County treasurers' sales for delinquent taxes validated.

Section 2. The provisions of this act shall become effective immediately upon final enactment.

Act effective immediately.

APPROVED—The 22nd day of April, A. D. 1943.

EDWARD MARTIN