

The board shall, before the first day of October, prepare an assessment roll or list of persons and property subject to local taxation, together with the value placed upon each person, each parcel or tract of real property, and the personal property of each person. The board shall at the same time prepare a list of all property exempted by law from taxation.

Board to prepare assessment roll or list of persons and property subject to local taxation.

APPROVED—The 30th day of June, A. D. 1951.

JOHN S. FINE

No. 156

AN ACT

To authorize counties, cities, boroughs, incorporated towns, townships, school districts, poor districts and county institution districts to file tax and municipal claims not filed within the time specified by law; and to amend such claims when the property affected is not sufficiently described; and to file suggestions of nonpayment and averments of default, or to sue out writs of scire facias on certain tax or municipal claims; and to revive judgments where the lien of such claims or the judgments thereon have been lost; and providing for the reinstatement of the liens of such claims and judgments.

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

Tax and municipal claims.

Section 1. Whenever any county, city, borough, incorporated town, township, school district, poor district or county institution district has heretofore failed to file in the office of the prothonotary of the county any tax claim or municipal claim assessed against any property within the time limit required by law for such filing, whereby the lien of such tax or municipal claim is lost; or has heretofore filed any tax claim or municipal claim assessed against any property and in such claim has described the property against which the claim was assessed only by the name of the owner and the distance from a given point; or has heretofore filed in the office of the prothonotary of the proper county any tax or municipal claim and the county, city, borough, incorporated town, township, school district, poor district or county institution district has not, within a period of five (5) years after the date on which any such claim was filed, sued out a writ of scire facias to reduce the same to judgment, or has not done so in time; or, in the case of a tax or municipal claim, has not, within said period of five (5) years, filed a suggestion of nonpayment and an averment of default; or whenever any writ of scire facias has been issued to reduce any such claim to judgment and by reason of defense or any other court proceedings,

When not filed within legal time limit.

When property affected not sufficiently described.

When writ of scire facias to reduce claim to judgment not sued out.

When suggestion of nonpayment and averment of default not filed in time.

When judgment not entered in time.

When writ of scire facias to revive not sued out.

When writ of scire facias to revive, in cases of other than tax claims, not sued out.

Procedure for filing, amending or reinstating such liens.

Proviso.

or by reason of failure to file a praecipe on time, judgment has not been entered within a period of five (5) years after the date on which such writ was issued; or whenever any such tax or municipal claim has been reduced to judgment and the county, city, borough, incorporated town, township, school district, poor district or county institution district has not, within the period of five (5) years after the date on which such judgment was entered or within five (5) years after the date on which such judgment was last revived, filed a suggestion of nonpayment and an averment of default, or sued out a writ of scire facias to revive the same; or has not, within a period of five (5) years from the date of filing a suggestion of nonpayment and an averment of default prior to the twentieth day of May, one thousand nine hundred forty-nine, in cases of other than tax claims, issued a writ of scire facias to revive said claim or claims or lien or liens; then, in any such case, any such county, city, borough, incorporated town, township, school district, poor district or county institution district may, within six (6) months after the effective date of this act, file such tax or municipal claim, or amend such claim so as to properly describe the property against which the claim is assessed, or issue its praecipe for a writ of scire facias on any such tax or municipal claim and proceed to judgment in the manner provided by law to obtain judgments upon tax or municipal claims; or, in case a writ of scire facias has been issued but the same has not been reduced to judgment within five (5) years from the date of issuance, issue its praecipe for an alias writ of scire facias on any such tax or municipal claim and proceed to judgment in the manner provided by law to obtain judgments upon tax or municipal claims; or, in the case of a tax or municipal claim where no judgment has been entered, file a suggestion of nonpayment and an averment of default; or, in case judgment has been entered on a tax or municipal claim, either file a suggestion of nonpayment and an averment of default or issue its praecipe for a writ of scire facias on any judgment and proceed to judgment in the manner provided by law to obtain judgments of revival; and such claim or judgment so entered or revived shall be a valid claim or judgment and be a lien upon the real estate upon which it was a lien at the time the claim was filed or the judgment was entered and said claim or judgment was entered; and said claim or judgment may be revived or further revived and collected as other claims or judgments upon tax or municipal claims are revived and collected: Provided, however, That the lien of any such claim or judgment shall not reattach against any real estate transferred to any pur-

chaser before such claim is filed, or during the time when the lien of any such tax or municipal claim or judgment was lost; nor shall the lien of any such claim or judgment impair or affect the priority of the lien of any mortgage or other lien which gained priority because of the failure of the county, city, borough, incorporated town, township, school district, poor district or county institution district to file such claim or to properly describe the property against which the claim was assessed, or to sue out the writ of scire facias or file a suggestion of non-payment and an averment of default within the five (5) year period, or was entered of record during the time the lien of such tax or municipal claim or judgment was lost; nor shall any such lien so revived impair or affect the priority of the lien of any mortgage or other lien which was entered prior to the tax or municipal claim, or which gained priority during the time such lien was not revived or was not effective.

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

Act effective
immediately.

APPROVED—The 28th day of June, A. D. 1951.

JOHN S. FINE

No. 157

AN ACT

To further amend section 1026 of the act, approved the tenth day of March, one thousand nine hundred forty-nine (Pamphlet Laws 30), entitled "An act relating to the public school system, including certain provisions applicable as well to private and parochial schools; amending, revising, consolidating and changing the laws relating thereto," by limiting the eligibility of candidates for county superintendent of schools.

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

"Public School,
Code of 1949."

Section 1. Section 1026 of the act, approved the tenth day of March, one thousand nine hundred forty-nine (Pamphlet Laws 30), entitled "An act relating to the public school system, including certain provisions applicable as well to private and parochial schools; amending, revising, consolidating and changing the laws relating thereto," as amended by the act, approved the ninth day of May, one thousand nine hundred forty-nine (Pamphlet Laws 983), is hereby further amended to read as follows:

Section 1026,
act of March 10,
1949, P. L. 30,
as amended by
act of May 9,
1949, P. L. 983,
further amended.

Section 1026. Candidates' Proof of Eligibility.—No votes for a candidate for county superintendent, at any such convention, shall be counted, unless said candidate has, at least thirty (30) days before such election, filed with the secretary of the county board of school directors