writ of scire facias on any such judgment and proceed to judgment in the manner provided by law to obtain judgments of revival and such claims 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 real estate tax, water rent or sewer rent claim or any judgments thereon may be revived or further revived and collected as other claims or judgments upon real estate tax, water rent or sewer rent claims are revived and collected: Provided further, That the lien of any such claim or judgment shall not reattach against any real estate transferred to any purchaser before such claim is filed or amended 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 city or the school 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 nonpayment and an averment of default within the prescribed 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 real estate tax or water rent or sewer rent claim or which gained priority during the time such lien was not revived or was not effective.

Act effective immediately.

Section 2. This act shall take effect immediately. Approved—The 7th day of June, A. D. 1961.

DAVID L. LAWRENCE

No. 156 AN ACT

Amending the act of May 4, 1927 (P. L. 519), entitled "An act concerning boroughs, and revising, amending, and consolidating the law relating to boroughs," requiring auditors to elect a chairman and a secretary.

The Borough Code.

Subsection (a), section 1035, act of May 4, 1927, P. L. 519, reenacted and amended July 10, 1947, P. L. 1621, further amended.

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

Section 1. Subsection (a) of section 1035, act of May 4, 1927 (P. L. 519), known as "The Borough Code," reenacted and amended July 10, 1947 (P. L. 1621), is amended to read:

Section 1035. Auditors to Meet Yearly, and Audit Accounts; *Uniform Forms.—(a) The auditors of the

^{* &}quot;Unifrom" in original.

borough shall meet on the third Tuesday of January of each year and shall organize by the election of a chairman and a secretary.

APPROVED—The 7th day of June, A. D. 1961.

DAVID L. LAWRENCE

No. 157

AN ACT

Amending the act of June 24, 1937 (P. L. 2017), entitled "An act creating in each county (except of the first class) as a separate *corporation, and in each city of the first and second class as a part of the city government, an institution district for the care and maintenance of certain indigent persons and children; prescribing the powers and duties of county commissioners, county treasurers, city departments of public welfare, the State Department of Welfare and the State Department of Public Assistance in respect thereto; abolishing certain poor districts and terminating the terms of directors, overseers, guardians and managers of the poor and poor district auditors, and providing for the temporary employment of certain of them; providing for the transfer, vesting, sale and disposition of the property of poor districts and the payment of their obligations; imposing certain existing obligations on institution districts and on the Commonwealth; regulating the affairs of poor districts until abolished; revising, amending, changing and consolidating the law relating to the care of the poor; and repealing existing laws," regulating taxation for institution district purposes.

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

County Institution District Law.

Section 1. Section 307, act of June 24, 1937 (P. L. 2017), known as the "County Institution District Law," is amended to read:

Section 307, act of June 24, 1937, P. L. 2017, amended.

Section 307. Taxation.—For the purposes of the institution district and for the payment of the obligations of the predecessor poor district, the commissioners of each county shall have the power to levy and collect on real estate, trades, occupations and professions, in the same manner and at the same time as county taxes, [an annual tax] annual taxes to pay the current expense of the institution district, [not exceeding] none of which shall exceed ten mills on the dollar of the last adjusted assessed valuation for county purposes. The commissioners may also levy such annual special taxes as may be needed to pay interest and sinking fund charges on bonds issued to pay for the purchase of lands or buildings, or for the erection and equipment of buildings, or

^{* &}quot;corportion" in original.