

tained, shall enter a notation of the filing, including the date of receipt, at the place of original entry.

(c) The filing officer shall bill the District Director of Internal Revenue on a monthly basis for all filing fees.

Section 5. Uniformity of Interpretation.—This act shall be so construed as to effectuate its general purpose to make uniform the law of those states which enact it.

Section 6. Repeals.—The act of May 1, 1929 (P. L. 1215), known as the "Uniform Federal Tax Lien Registration Act," is repealed.

All other acts and parts of acts inconsistent herewith are repealed.

Section 7. Time of Taking Effect.—This act shall take effect immediately.

APPROVED—The 6th day of August, A. D. 1963.

WILLIAM W. SCRANTON

No. 280

AN ACT

Amending the act of June 23, 1931 (P. L. 932), entitled "An act relating to cities of the third class; and amending, revising, and consolidating the law relating thereto," further regulating assessments for sanitary sewers and authorizing tapping fees to be charged for connecting with sanitary sewers.

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

Section 1. Sections 3201, 3203, 3205, 3207 and 3208, act of June 23, 1931 (P. L. 932), known as "The Third Class City Code," reenacted and amended June 28, 1951 (P. L. 662), are amended to read:

Section 3201. Construction of Sewers; Cost.—Any city may construct and reconstruct, or cause to be constructed, *sanitary* sewers of all kinds, including house connections to the curb, in its streets, and over and across public and private lands or property, and pay the cost and expense thereof out of the general revenues or special funds raised for said purpose, or assess the same, in whole or in part, upon [abutting] property *benefited, improved or accommodated*, as hereinafter provided.

For such purposes, the city shall have the right of eminent domain. The damages for property taken, injured or destroyed shall be ascertained and paid as provided in this act for such proceedings.

The Third Class
City Code.

Sections 3201,
3203, 3205, 3207
and 3208, act of
June 23, 1931,
P. L. 932,
reenacted and
amended June
28, 1951, P. L.
662, amended.

Section 3203. Assessment of Cost of Local Part of Main Sewers.—In the case of the construction of main *sanitary* sewers, or of any *sanitary* sewer which can be used in part for main *sanitary* sewerage purposes, and in part as a local *sanitary* sewer, the city may provide for assessing the [abutting] property *benefited, improved or accommodated* with the local *sanitary* *sewerage part thereof, according to the foot-front, or the assessed valuation of the said property for city purposes, or according to benefits.

Section 3205. Assessment of Cost of Local Sewers.—Council may also provide that the cost and expenses of local, lateral, branch, including house connections to the curbs, and other *sanitary* sewers may be assessed against the [abutting] property *benefited, improved or accommodated* according to the foot-front, or **according to the assessed valuation thereof for city purposes, or according to benefits.

Section 3207. Reductions in Assessments for Corner or Irregular Shaped Lots.—Where council determines to construct local, lateral, and other *sanitary* sewers, and to assess the cost and expenses thereof according to the foot-front rule, they shall provide for a reduction of an equitable part from the frontage of the longest side of all corner lots, and at other places, where, from the peculiar or pointed shape of the lots, an assessment for the full frontage would be inequitable. If the owner of the [abutting] property *benefited, improved or accommodated by the sanitary sewers* is not satisfied with the allowance or reduction, or refuses to accept the same, he shall have the right to appeal to the court of common pleas; and the proceedings shall be as provided in this act for the assessment of damages and benefits by viewers or by such other lawful procedure as the court may determine.

Section 3208. Assessment of Cost by Viewers Appointed by Council.—Where the council determines to construct main, local, lateral, or branch *sanitary* sewers, and to assess the cost and expense thereof according to benefits, in addition to the remedies which now or may hereafter exist for the assessment of the said cost and expense by viewers appointed by court, council may appoint three disinterested freeholders as viewers, who, or a majority of whom, shall assess the costs and expenses of said *sanitary* sewers upon the lands [bounding or abutting thereon] *benefited, improved or accommodated thereby* in proportion, as nearly as may be, to the benefits which may result to each lot or parcel of land. Said viewers, or a majority thereof, shall report their assess-

* "sewage" in original.

** "according" in original.

ment to the council, in the manner hereinafter set forth, and council shall act thereon as hereinafter provided.

Section 2. The act is amended by adding, after section 3214, a new section to read:

Act amended by adding a new section 3215.

Section 3215. Tapping Fees.—Each city may provide by ordinance for charging a tapping fee whenever the owner of any property connects such property with a sewer system constructed or acquired by the city, which fee shall be in addition to any charges assessed and collected against such property in the construction or acquisition of such sanitary sewer by the city, or any rental charges assessed by the city. In any case where the property connected or to be connected with the sanitary sewer system of the city is not equipped with a water meter, the city may install such a meter at its own cost and expense. If the property is supplied with water from the facilities of a public water supply agency, the city shall not install such meter without the consent and approval of the public water supply agency.

Section 3. Sections 3230, 3231 and subsection (a) of 3240 of the act, reenacted and amended June 28, 1951 (P. L. 662), are amended to read:

Sections 3230, 3231 and subsection (a), section 3240 of act, reenacted and amended June 28, 1951, P. L. 662, amended.

Section 3230. Power to Construct.—Cities may require and permit sanitary sewers and sewer pipes to be laid and constructed outside the cartway and the curb lines thereof in any street or highway.

The said *sanitary* sewers shall be for the service and use of the property [abutting thereon,] on the side of the street or highway in which they are laid.

Section 3231. Collection of Costs and Expenses.—The costs and expenses of any *sanitary* sewer laid and constructed as aforesaid may be assessed against the [abutting] property [, in front of which the same is laid,] *benefited, improved and accommodated by the sanitary sewer* and such costs and expenses, when so assessed, shall be assessed and collected in the same way and manner as the cost and expenses of other *sanitary* sewers are assessed and collected in the respective city in which the same are laid.

Section 3240. Building Joint Sewers.—(a) Cities may jointly with other municipalities or townships or both build and construct *sanitary* sewers, including trunk-line sewers or drains and sewage treatment works, and may connect into such system existing *sanitary* sewers, and may assess their respective portions of the cost thereof, or so much thereof as may be legally assessable, upon property benefited, *improved and accommodated* by the improvement either by viewers as is provided in the case of cities by sections three thousand

two hundred and eight, three thousand two hundred and nine, and three thousand two hundred and ten of this act or by the foot-front rule or assessed valuation, as provided in section three thousand two hundred and three of this act. Any portion of the cost of such an improvement not assessed or not assessable shall be paid by the respective cities, boroughs, and townships joining as may be agreed upon.

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Act effective immediately.

Section 4. This act shall take effect immediately.

APPROVED—The 6th day of August, A. D. 1963.

WILLIAM W. SCRANTON

No. 281

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," further regulating property assessments for sanitary sewer construction and authorizing boroughs to charge tapping fees whenever property is connected with a sanitary sewer system or water main.

The Borough Code.

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

Sections 2101 and 2102, act of May 4, 1927, P. L. 519, reenacted and amended July 10, 1947, P. L. 1621, further amended.

Section 1. Sections 2101 and 2102, act of May 4, 1927 (P. L. 519), known as "The Borough Code," reenacted and amended July 10, 1947 (P. L. 1621), are amended to read:

Section 2101. Power to Lay Out, Ordain and Construct.—Boroughs may, with the consent and permit of the Sanitary Water Board, lay out, ordain and construct *sanitary* sewers in streets or on private property, and may construct sewage treatment works on land owned or acquired for such purposes, and pay the costs and expenses thereof out of borough funds, or may assess the costs and expenses of *sanitary* sewers [in streets] as herein provided.

Section 2102. Assessment According to Benefits.—Where a borough constructs *sanitary* sewers [in streets of the borough] and desires to assess the costs and expenses upon property benefited, then on petition, viewers shall be appointed, as provided in article fourteen of this act, who shall assess the damages, costs, and expenses of the *sanitary* sewer upon the property benefited, *accommodated and improved* according to benefits, if sufficient can be found, but, if not, then the deficiency