

assessor in townships of the first class; providing for the appointment of a chief assessor, assistant assessors and other employes; providing for their compensation payable by such counties; prescribing certain duties of and certain fees to be collected by the recorder of deeds and municipal officers who issue building permits; imposing duties on taxables making improvements on land and grantees of land; prescribing penalties and eliminating the triennial assessment," clarifying the provisions exempting property of associations and institutions of benevolence and charity from taxation.

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

The Fourth to Eighth Class County Assessment Law.

Section 1. Clause (3) of subsection (a) of section 202, act of May 21, 1943 (P. L. 571), known as "The Fourth to Eighth Class County Assessment Law," amended August 11, 1959 (P. L. 668), is amended to read:

Clause (3), subsection (a), section 202, act of May 21, 1943, P. L. 571, amended August 11, 1959, P. L. 668, further amended.

Section 202. Exemptions from Taxation.—(a) The following property shall be exempt from all county, borough, town, township, road, poor, county institution district and school (except in cities) tax, to wit:

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(3) All hospitals, universities, colleges, seminaries, academies, associations and institutions of learning, benevolence or charity, including fire and rescue stations, with the grounds thereto annexed and necessary for the occupancy and enjoyment of the same, founded, endowed and maintained by public or private charity: Provided, That the entire revenue derived by the same be applied to the support and to increase the efficiency and facilities thereof, the repair and the necessary increase of grounds and buildings thereof, and for no other purpose: *Provided further, That the property of associations and institutions of benevolence or charity be necessary to and actually used for the principal purposes of the institution and shall not be used in such a manner as to compete with commercial enterprise.*

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Section 2. This act shall take effect immediately.

Act effective immediately.

APPROVED—The 7th day of August, A. D. 1963.

WILLIAM W. SCRANTON

No. 296

AN ACT

Amending the act of April 9, 1929 (P. L. 343), entitled "An act relating to the finances of the State government; providing for the settlement, assessment, collection, and lien of taxes,

bonus, and all other accounts due the Commonwealth, the collection and recovery of fees and other money or property due or belonging to the Commonwealth, or any agency thereof, including escheated property and the proceeds of its sale, the custody and disbursement or other disposition of funds and securities belonging to or in the possession of the Commonwealth, and the settlement of claims against the Commonwealth, the resettlement of accounts and appeals to the courts, refunds of moneys erroneously paid to the Commonwealth, auditing the accounts of the Commonwealth and all agencies thereof, of all public officers collecting moneys payable to the Commonwealth, or any agency thereof, and all receipts of appropriations from the Commonwealth and imposing penalties; affecting every department, board, commission, and officer of the State government, every political subdivision of the State, and certain officers of such subdivisions, every person, association, and corporation required to pay, assess, or collect taxes, or to make returns or reports under the laws imposing taxes for State purposes, or to pay license fees or other moneys to the Commonwealth, or any agency thereof, every State depository and every debtor or creditor of the Commonwealth," providing for the revival of State tax liens in certain cases.

**The Fiscal Code.**

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

Section 1404, act of April 9, 1929, P. L. 343, amended.

Section 1. Section 1404, act of April 9, 1929 (P. L. 343), known as "The Fiscal Code," is amended to read:

Section 1404. Entry of Tax Liens; Scire Facias.—The Department of Revenue may, at any time, transmit to the prothonotaries of the respective counties of the Commonwealth, to be by them entered of record, certified copies of all liens for State taxes, unpaid bonus, interest, and penalties, which may now exist, or hereafter arise, by virtue of any law of this Commonwealth, upon which record it shall be lawful for writs of scire facias to issue and be prosecuted to judgment and execution, in the same manner as such writs are ordinarily employed.

*Whenever the law under which the claim of the Commonwealth arises provides a time for the expiration of such lien, the Commonwealth may revive the same for a period of five years, and thereafter for successive periods of five years, by filing with the prothonotary a suggestion of nonpayment and an averment of default prior to the expiration thereof in form substantially as provided herein, each such suggestion and averment to be effective as a revival of the lien for a period of five years only from the date of the filing thereof, and such lien, unless paid or divested, shall continue in full force and effect until a period of five years has elapsed without the revival thereof by the filing of a suggestion and averment as aforesaid. The suggestion and averment shall be in substantially the following form, under the caption of the claim:*

AND NOW, 19 , the Commonwealth of Pennsylvania, by the Secretary of Revenue, Claimant herein, suggests of record, that the above claim is still due and owing to the claimant, and avers that the above named defendant is still in default for nonpayment thereof. The prothonotary is directed to enter this suggestion and averment on the proper docket of said claim, and also to index it in the judgment index for the purpose of continuing the lien of said claim.

The prothonotary shall docket and index such suggestion and averment as directed therein, and for such services shall be entitled to a fee of one dollar (\$1) where the indexing is in one name only, plus twenty-five cents (25¢) for each additional name. The filing and indexing of such suggestion and averment within the prescribed period shall have the same force and effect for the purposes of continuing and preserving the lien of the claim as though a writ of scire facias had been issued or a judgment of revival had been obtained within such period. No prothonotary shall require, as a condition precedent to such filing or indexing, the payment of the costs incident thereto.

Section 2. This act shall take effect immediately.

APPROVED—The 7th day of August, A. D. 1963.

WILLIAM W. SCRANTON

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No. 297

AN ACT

Amending the act of December 27, 1951 (P. L. 1742), entitled, as amended, "An act to provide revenue by imposing a State tax relating to certain documents and transactions; prescribing and regulating the method and manner of evidencing the payment of such tax; conferring powers and imposing duties upon certain persons, partnerships, associations, and corporations, sheriffs, recorders of deeds, and the Department of Revenue; saving certain State and local taxes and authorizing amendments, extensions and supplements to the ordinances and resolutions relating thereto; and providing penalties," excluding from taxation any transfers to nonprofit industrial development agencies and providing that such exclusion shall be retroactive for a specified period.

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

The Realty  
Transfer Tax  
Act.