

RELATED TO TAXATION; REVIVAL OF TAX LIENS BY COUNTIES
Act of Jul. 2, 1937, P.L. 2750, No. 560
AN ACT

Cl. 53

To authorize counties to file suggestions for revival of certain tax liens; to revive such liens where more than five years have elapsed since said liens were filed or revived; and providing for the revival and collection of such liens.

Section 1. Be it enacted, &c., That whenever any county has heretofore filed, in the office of the prothonotary of the proper county, any tax lien or tax liens, and the said county has not, within the period of five years after the date on which any such tax lien was filed or last revived, filed a suggestion of nonpayment and an averment of default to revive the same, then, in any such case, any such county may, within six months after the final enactment of this act, file a suggestion of nonpayment and an averment of default on any such tax lien for the revival thereof; and such suggestion of nonpayment, and averment of default so entered, shall constitute a valid revival of such lien, and be a lien upon the real estate upon which it was a lien at the time the lien was first filed, and said lien may be revived or further revived and collected as other tax liens are revived and collected: Provided, however, That any such lien shall not reattach against any real estate transferred to any purchaser during the time when the lien of any such tax lien was not revived, nor shall any such lien so revived impair or affect the priority of the lien of any mortgage or other lien which gained priority during the time such lien was not revived.

This act shall become effective immediately upon its final enactment.