

EXTENSION OF TIME FOR COLLECTION OF TAXES BY TAX COLLECTOR

Act of Jun. 15, 1939, P.L. 357, No. 210

Cl. 53

AN ACT

Enabling city, county, poor, institution district, ward, school, borough, and township tax collectors, their executors and administrators, if they are deceased, or either surety or sureties, to collect taxes for the payment of which they have become personally liable, without having collected the same by the expiration of the authority of their respective warrants, or by the expiration of their terms of office; extending the time for the collection of the same for a period of two years from the passage of this act; and validating collections and proceedings for collections made or commenced without previous authority.

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

Section 1. In all cases in which the period of limitation of the warrants of the duplicates of the county, poor, institution district, road, city, township, ward, school, and borough tax collectors have heretofore expired or will expire during the years one thousand nine hundred thirty-nine and one thousand nine hundred and forty, and in cases where the power and authority of the said tax collectors have heretofore expired or shall expire, during the years one thousand nine hundred thirty-nine and one thousand nine hundred and forty, by virtue of the expiration of their terms of office, and said tax collector or collectors have or shall become personally liable for the taxes contained in said duplicates and warrants, or any part thereof, by reason of the personal payment or otherwise by said tax collector or collectors of the said taxes, or any part thereof, without having recovered or collected the same from the person or persons against whom they have been levied and assessed, or without having recovered or collected the same from the person or persons owning the property against which the said taxes have been assessed and levied, the said duplicates and warrants and the power and authority of the said tax collectors, in all such cases, are hereby revived and extended for a period of two years after the passage of this act, and the said tax collector or collectors, their executors and administrators, if they are deceased, or either surety or sureties, are hereby empowered to proceed and collect said taxes from all such persons who have not paid them, residing in said district within which said taxes are assessed, as well as from all persons who may remove or have removed from said city, ward, township or townships, or boroughs, and have neglected to pay the taxes aforesaid assessed, with the like effect as if said warrant or warrants had not expired or the term of office of said tax collector had not expired.

Section 2. The collection heretofore of any tax, and all proceedings by distress or otherwise for the collection of any

tax heretofore commenced, are hereby ratified, confirmed and made valid, notwithstanding the fact that, at the time of such collection or the commencement of such proceedings, the period of limitation of the warrants of the duplicates of the tax collector had expired, or the power and authority of the tax collector had expired by virtue of the expiration of his term of office, and such duplicates and warrants and the power and authority of the tax collector had not, at such time, been revived and extended, with like effect as though the same had in fact been so revived and extended.

Section 3. The provisions of this act shall not apply to warrants issued prior to the year one thousand eight hundred and ninety-four, and nothing in this act shall release any bondsman or security. This act shall not apply to cities having special laws on this subject. No collector or the sureties thereof, who take advantage of this act, shall be permitted to plead the statute of limitations in any action brought to recover the amount of any duplicate or warrant so extended or renewed. No statute of limitations shall prevent the collection of any tax for which the warrants and powers and authorities of the said tax collectors have been so as aforesaid extended, renewed, and revived.