

**TAX RECEIVERS FILING OF LIENS**  
**Act of May 20, 1921, P.L. 936, No. 325**  
AN ACT

Cl. 11

Authorizing receivers of taxes in and for cities of the first class to furnish certificates of taxes and claims which are liens on real estate, and fixing the fees for such services.

Section 1. Be it enacted, &c., That the receiver of taxes acting in and for any city of the first class shall appoint for the convenience of the general public a custodian of delinquent tax and delinquent water rent records who, upon application of any member of the general public, shall give without charge to the applicant a memorandum as to any delinquent taxes or delinquent water rents upon any piece of real estate in the county and city of Philadelphia: Provided, however, That the receiver of taxes is not personally liable for the accuracy of any such memorandum.

(1 amended May 11, 1945, P.L.460, No.185)

Section 2. The custodian of delinquent taxes and delinquent water rents records shall, upon application in writing by the owner of any piece of real estate in the county and city of Philadelphia, give to the said owner a duplicate tax receipt without charge upon affidavit of the owner of the real estate that the original receipt has been lost, mislaid or stolen.

(2 added May 11, 1945, P.L.460, No.185)