

TAX LIENS, VALIDATION
Act of May 26, 1943, P.L. 622, No. 271
AN ACT

CL. 53

Providing for the validation and amendment of defective tax liens heretofore or hereafter entered of record; repealing inconsistent legislation.

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

Section 1. Whenever heretofore or hereafter any tax lien is or shall be defective by reason of error in the name or names of the registered owner or owners thereof, or by reason of the fact that the description of the property, the lot number or numbers, the name of the development or plan, or the street number set forth in the tax lien, as filed, do not conform with each other, the taxing authority or any one authorized by law to enter such tax lien, shall have the right to file an amended tax lien so that the correct name or names of the registered owner or owners and the correct description of the property as to lot numbers, development or plan or street number shall appear therein, and upon the filing of the amended tax lien, such lien is hereby declared to be valid to all intents and purposes and such liens may be enforced as in the case of liens entered or filed in the name or names of the proper registered owner or owners and with a correct description of the property: Provided, however, That this act shall not apply to any property where tax lien and such amended tax lien shall not take priority over any mortgage or judgment recorded or entered subsequent to the filing of the original tax lien, but previous to the filing of the amended tax lien.