

and petit juries to dispose of the costs in criminal prosecutions for larceny, where the value of the goods alleged to be stolen is less than ten dollars, and in the prosecutions for assault or assault and battery where felony is charged, and in which the prosecutor had no reasonable ground for making the charge of felony," is hereby amended to read as follows:

Section 1. Be it enacted, &c., That from and after the passage of this act, in all prosecutions for larceny *or receiving stolen goods* where the value of the goods and chattels alleged to have been stolen *or received* shall be less than [ten] *one hundred* dollars, if the bill of indictment shall be returned ignoramus, the grand jury returning the same shall decide and certify on such bill whether the county or the prosecutor shall pay the costs of prosecution; and in all cases of acquittal by the petit jury on indictments for larceny *or receiving stolen goods* where the value of the goods alleged to have been stolen *or received* is less than [ten] *one hundred* dollars, the jury trying the same shall determine by their verdict whether the county or the prosecutor or the defendant shall pay the costs, or whether the same shall be apportioned between the prosecutor and the defendant, and in what proportion, in the same manner as is now provided by law in the case of misdemeanors; and the grand jury returning and the petit jury trying the aforesaid cases shall be the judges of the value of the goods so alleged to be stolen.

Prosecutions for larceny or receiving stolen goods of less value than \$100.

Costs if bill is ignored.

Costs in case of acquittal.

Juries to decide value of goods.

APPROVED—The 3d day of May, A. D. 1933.

GIFFORD PINCHOT

No. 84

AN ACT

To amend section eight of the act, approved the twenty-ninth day of May, one thousand nine hundred and thirty-one (Pamphlet Laws, two hundred eighty), entitled "An act relating to delinquent taxes on seated lands, and prescribing interest charges on nonpayment thereof; requiring the receivers and collectors of county, city, borough, town, township, school district and poor district taxes to make a return to the county commissioners of such unpaid taxes, and providing for the lien thereof; authorizing the county treasurers to collect such taxes, and to sell seated lands at public sale for taxes heretofore or hereafter returned as unpaid; and authorizing the county commissioners to purchase such lands and resell the same under certain circumstances," as amended, by further providing for the sales of seated lands for delinquent taxes assessed and levied for the year one thousand nine hundred and thirty, or any year prior thereto, where no sales have previously been made for delinquent taxes of that year, and validating liens on lands of taxes heretofore returned when land has not been advertised or sold.

Section 1. Be it enacted, &c., That section eight of the act, approved the twenty-ninth day of May, one

Taxation.

Delinquent
taxes on
seated lands.

Section 8, act
of May 29,
1931, (P. L.
280), as last
amended by act
of August 15,
1932 (P. L.
50), further
amended.

Date of sale.

Advertisement
and notice
of sale.

Proviso.

Period of
adjournment.

thousand nine hundred and thirty-one (Pamphlet Laws, two hundred eighty), entitled "An act relating to delinquent taxes on seated lands, and prescribing interest charges on nonpayment thereof; requiring the receivers and collectors of county, city, borough, town, township, school district and poor district taxes to make return to the county commissioners of such unpaid taxes, and providing for the lien thereof; authorizing the county treasurers to collect such taxes, and to sell seated lands at public sale for taxes heretofore or hereafter returned as unpaid; and authorizing the county commissioners to purchase such lands and resell the same under certain circumstances," as last amended by section one of the act approved the fifteenth day of August, one thousand nine hundred and thirty-two (Pamphlet Laws, fifty), is hereby further amended to read as follows:

Section 8. Such sale shall be made on the first Monday of August in the second year succeeding the year in which the respective taxes are assessed and levied, or on any day to which such sale may be adjourned or readjourned from time to time, except in the case of taxes levied for *the year one thousand nine hundred and thirty*, or any year prior [to the year one thousand nine hundred and thirty] *thereto, and returned under the provisions of this or any other law*, in which case and for such taxes the sale shall be held in the year one thousand nine hundred [thirty-one] *thirty-three*, or on any day to which such sale is adjourned or readjourned: Provided, That the advertisement and notice of a sale, as required by this act, may be given preceding the date of any adjourned or readjourned sale, in which case no prior advertisement or notice shall be required, and, in case the sales for different years' taxes be held on the same date, the advertisements and notices may be consolidated: Provided further, That if any such sale be adjourned or readjourned, after advertisement and notice, by public announcement at such sale, adjournment or readjournment, no additional advertisement or notice shall be necessary for such adjourned or readjourned sale: Provided further, That no such adjournment or readjournment shall be for a longer period than thirty days unless the county treasurer, with the consent in writing of the county commissioners and the approval of the judge of the court of the county in which the sale is pending, shall declare, at the time fixed for a sale or any adjournment or readjournments thereof, that, because of widespread economic and business depression and usual unemployment incident thereto, a sale would be inadvisable, in which case any such sale may be adjourned or readjourned at any one time and from time to time for a period not exceeding two years and six months, and in no case beyond the date of the actual holding of the first subsequent sale for any other year's taxes; provided, that when, after advertisement of a

sale, it has been determined as aforesaid to adjourn any sale for taxes, the county treasurer shall publish, at the expense of the county, in at least two newspapers of general circulation in the county, if so many be published in the county, a brief notice or advertisement announcing said adjournment and the actual new date to which such sale for taxes has been adjourned.

Notice of adjournment and new date of sale.

For each tract of land so disposed of, the county treasurer shall be entitled to the following fees, which shall be taxed as part of the costs of such proceedings, and shall be paid the same as other costs:

Fees.

Advertising each tract, including printer's charge the actual cost.

| | |
|--|------|
| Selling each tract, or part thereof, | .25 |
| Writing and signing each deed, | 1.50 |
| Acknowledging every deed, | .50 |
| Writing and filing every bond to acknowledge the purchase money, | .25 |

The county shall, in the first instance, be liable for the cost of advertising treasurers' sales, and the fees collected for such advertising shall be paid into the county treasury for the use of the county.

Cost of advertising sales.

For receiving and paying over the purchase money or taxes collected by him, the county treasurer shall be entitled to a commission of two per centum (2%) thereof; such commission to be deducted from the amount to be paid to the taxing district upon any settlement with the taxing district, and upon presentation to the taxing district of a transcript of the information required to be compiled by the county treasurer by section eleven hereof.

Commission allowed treasurer.

Section 2. No failure to advertise for sale any lands heretofore returned under this or any other act of Assembly, and no failure to hold any treasurer's sale of any such lands at the time required by law, shall be deemed to invalidate the lien of any tax assessed against such lands, but the lien of any such tax is hereby validated, and any such lands may be advertised and sold under the provisions of this act and the taxes due thereon collected in the same manner as if said lands had been returned under the provisions of this act.

Failure to advertise or to hold sale not to invalidate lien.

Section 3. This act shall become effective immediately upon its final enactment.

When effective.

APPROVED—The 3d day of May, A. D. 1933.

GIFFORD PINCHOT