

tion of less than four thousand, not more than six hundred dollars per year in townships having a population of four thousand and more but less than ten thousand, not more than eight hundred dollars per year in townships having a population of ten thousand and more but less than fifteen thousand, not more than one thousand *five hundred* dollars in townships having a population of *not less than* fifteen thousand [or more but less than twenty thousand and] *and not more than thirty thousand, and* not more than [twelve] *eighteen* hundred dollars in townships having a population [of twenty thousand or more] *in excess of thirty thousand*. Such salaries shall be payable quarterly as full compensation for the duties imposed by the provisions of this act.

APPROVED—The 15th day of September, A. D. 1961.

DAVID L. LAWRENCE

No. 579

AN ACT

Amending the act of December 27, 1951 (P. L. 1742), entitled, as amended, "An act to provide revenue by imposing a State tax relating to certain documents and transactions; prescribing and regulating the method and manner of evidencing the payment of such tax; conferring powers and imposing duties upon certain persons, partnerships, associations, and corporations, sheriffs, recorders of deeds, and the Department of Revenue; saving certain State and local taxes and authorizing amendments, extensions and supplements to the ordinances and resolutions relating thereto; and providing penalties," redefining document so as to exclude certain transfers from industrial development agencies.

The Realty
Transfer Tax
Act.

Definition of
"document", section 2, act of December 27, 1951, P. L. 1742, reenacted and amended February 9, 1961, P. L. 13, further amended.

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

Section 1. The definition of "document" in section 2, act of December 27, 1951 (P. L. 1742), known as "The Realty Transfer Tax Act," reenacted and amended February 9, 1961 (P. L. 13), is amended to read:

Section 2. The following words when used in this act shall have meanings ascribed to them in this section, except in those instances where the context clearly indicates a different meaning.

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"Document." Any deed, instrument or writing where-by any lands, tenements or hereditaments within this Commonwealth or any interest therein shall be granted, bargained, sold, or otherwise conveyed to the grantee, purchaser, or any other person, but does not include wills, mortgages, transfers between *nonprofit industrial*

development agencies and industrial corporations purchasing from them, and transfers between husband and wife, transfers between parent and child or the spouse of such a child or between parent and trustee for the benefit of a child or the spouse of such child, by and between a principal and straw party for the purpose of placing a mortgage or ground rent upon the premises, correctional deeds without consideration, transfers to the United States, the Commonwealth of Pennsylvania, or to any of their instrumentalities, agencies or political subdivisions, by gift, dedication or deed of confirmation in connection with condemnation proceedings, or reconveyance by the condemning body of the property condemned to the owner of record at the time of condemnation which reconveyance may include property line adjustments provided said reconveyance is made within one year from the date of condemnation, leases, a conveyance to a trustee under a recorded trust agreement for the express purpose of holding title in trust as security for a debt contracted at the time of the conveyance under which the trustee is not the lender and requiring the trustee to make reconveyance to the grantor-borrower upon the repayment of the debt, or a transfer by the owner of previously occupied residential premises to a builder of new residential premises when such previously occupied residential premises is taken in trade by such builder as part of the consideration from the purchaser of a new previously unoccupied residential premises or any transfer from a purchase money mortgagor to the vendor holding the purchase money mortgage whether pursuant to a foreclosure or in lieu thereof.

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APPROVED—The 15th day of September, A. D. 1961.

DAVID L. LAWRENCE

No. 580

AN ACT

Amending the act of June 24, 1937 (P. L. 2017), entitled "An act creating in each county (except of the first class) as a separate corporation, and in each city of the first and second class as a part of the city government, an institution district for the care and maintenance of certain indigent persons and children; prescribing the powers and duties of county commissioners, county treasurers, city departments of public welfare, the State Department of Welfare and the State Department of Public Assistance, in respect thereto; abolishing certain poor districts and terminating the terms of directors, overseers, guardians and managers of the poor and poor district auditors, and pro-