

adopted had such unconstitutional provision not been included therein.

When effective.

Section 4. This act shall become effective on the first day of July, Anno Domini one thousand nine hundred and twenty-one.

Act of June 1, 1915
(P. L. 721), re-
pealed.

Section 5. The act of June first, one thousand nine hundred and fifteen (Pamphlet Laws, seven hundred and twenty-one), entitled "An act imposing a State tax on anthracite coal; providing for the assessment and collection of the said tax annually; and dedicating the fund received from said tax, and appropriating fifty per centum of the same to the construction, maintenance, improvement, and repair of State highways, and the remaining fifty per centum to the several cities, boroughs, and townships from which the said tax is derived; and providing penalties for the violation of this act," is hereby repealed; and all other acts or parts of acts inconsistent with the provisions of this act are also hereby repealed.

Repeal.

APPROVED—The 11th day of May, A. D. 1921.

WM. C. SPROUL.

No. 226.

AN ACT

To amend sections four hundred, four hundred and one, and four hundred and two of an act, approved the fourteenth day of July, one thousand nine hundred and seventeen, entitled "An act concerning townships; and revising, amending, and consolidating the law relating thereto."

Townships of the
first class.
Taxation.

Act of July 14,
1917 (P. L. 840),
amended.

Section 400, cited
for amendment.

Section 1. Be it enacted, &c., That section four hundred of an act, approved the fourteenth day of July, one thousand nine hundred and seventeen, entitled "An act concerning townships; and revising, amending, and consolidating the law relating thereto," which reads as follows:—

"Section 400. As soon as possible after the receipt of the duplicate, the treasurer shall give public notice thereof by at least ten written or printed notices, to be posted in public places in the township, and by advertisement in a newspaper published in the township, if any such there be, that the duplicate has been issued and delivered to him. *A discount of five per centum shall be allowed to any taxpayer who shall make payment in sixty days from the time of such notice,*" be, and the same is hereby, amended so as to read as follows:—

Notice of receipt
of duplicate.

Section 400. As soon as possible after the receipt of the duplicate, the treasurer shall give public notice thereof by at least ten written or printed notices, to be

posted in public places in the township, and by advertisement in a newspaper published in the township, if any such there be, that the duplicate has been issued and delivered to him.

Section 2. That section four hundred and one of said act, which reads as follows:—

“Section 401. The township treasurer, within thirty days after receiving the tax duplicate, shall notify every taxable whose name appears on such duplicate. Such notice shall contain the rate of taxation, the valuation of the property of such taxable, the occupation of such taxable, and the full amount of taxes for which said taxable is liable for the current year. Such notice shall further state that such taxes are payable, designate a place and time when they shall be paid, *and also state the time within which an abatement will be allowed, when the full amount of tax will be collected,* and when an additional percentage will be added as a penalty. Such notice shall be mailed to the last known post-office address of each taxable.

Section 401, cited for amendment.

“Any township treasurer failing to comply with the provisions of this section shall forfeit all commissions on any taxes received and collected by him from any taxable not notified.

“Before any allowance is made by the township auditors for commissions due to the township treasurer for taxes collected, the treasurer shall make an affidavit setting forth that he has complied with the provisions of this section.” be, and the same is hereby amended to read as follows:—

Section 401. The township treasurer, within thirty days after receiving the tax duplicate, shall notify every taxable whose name appears on such duplicate. Such notice shall contain the rate of taxation, the valuation of the property of such taxable, the occupation of such taxable, and the full amount of taxes for which said taxable is liable for the current year. Such notice shall further state that such taxes are payable, designate a place and time when they shall be paid, and when an additional percentage will be added as penalty. Such notice shall be mailed to the last known post-office address of each taxable.

Notice to taxpayers.

Any township treasurer failing to comply with the provisions of this section shall forfeit all commissions on any taxes received and collected by him from any taxable not notified.

Failure to give notice.

Before any allowance is made by the township auditors for commissions due to the township treasurer for taxes collected, the treasurer shall make an affidavit setting forth that he has complied with the provisions of this section.

Affidavit of treasurer.

Section 3. That section four hundred and two of said act, which reads as follows:—

Section 402, cited
for amendment.

"Section 402. All persons who fail to make payment of any tax charged against them in the duplicate within the period of *six months* from the date of publication of notice thereof by the township treasurer, as provided in section four hundred and one, shall be charged with a penalty of *five* per centum additional on the amount of tax, which *penalty* shall be added to the tax by the treasurer and collected by him or his deputy," be, and the same is hereby, amended so as to read as follows:—

Penalties.

Section 402. All persons who fail to make payment of any tax charged against them in the duplicate within the period of *sixty days* from the date of publication of notice thereof by the township treasurer, as provided in section four hundred and one, shall be charged with a penalty of *two* per centum additional on the amount of tax *and thereafter an additional penalty of one per centum for each month, or fractional part thereof, during the time such tax shall remain unpaid*, which *penalties* shall be added to the tax by the treasurer, and collected by him or his deputy.

APPROVED—The 11th day of May, A. D. 1921.

WM. C. SPROUL.

No. 227.

AN ACT

To amend sections one, two, three, five, six, and seven of an act, approved the eighth day of July, one thousand nine hundred and nineteen (Pamphlet Laws, seven hundred and eighty-four), entitled "An act empowering cities of the second and third classes, boroughs, and counties, to acquire, maintain, and operate playgrounds, playfields, gymnasiums, public baths, swimming pools, and indoor recreation centers; authorizing school districts to join in the maintenance and operation of said activities; and authorizing the issue of bonds and the levy of taxes for such purposes," by extending the provisions thereof so as to include townships.

Townships.
Playgrounds,
etc.
Amendments to
the act of July
8, 1919 (P. L.
784).

Section 1. Be it enacted, &c., That section one of an act, approved the eighth day of July, one thousand nine hundred and nineteen (Pamphlet Laws, seven hundred and eighty-four), entitled "An act empowering cities of the second and third classes, boroughs, and counties, to acquire, maintain, and operate playgrounds, playfields, gymnasiums, public baths, swimming pools, and indoor recreation centers; authorizing school districts to join in the maintenance and operation of said activities; and authorizing the issue of bonds and the levy of taxes for such purposes," which reads as follows:—

Section 1, cited
for amendment.

"Section 1. Be it enacted, &c., That the city council of any city of the second or third class, or the borough council of any borough, or the county commissioners of any county, may designate and set apart for use as