

AN ACT

To amend section one of an act, approved the seventeenth day of July, one thousand nine hundred and nineteen (Pamphlet Laws, one thousand and twenty-one), entitled "An act to exempt from taxation public property used for public purposes, actual places of religious worship, places of burial not used or held for private or corporate profit, and institutions of purely public charity, and repealing prior acts relating thereto," as amended.

Taxation.

Section 1, of act of July 17, 1919, as amended by section 1 of act of April 9, 1921 (P. L. 119), further amended.

Section 1. Be it enacted, &c., That section one of an act, approved the seventeenth day of July, one thousand nine hundred and nineteen (Pamphlet Laws, one thousand and twenty-one), entitled "An act to exempt from taxation public property used for public purposes, actual places of religious worship, places of burial not used or held for private or corporate profit, and institutions of purely public charity, and repealing prior acts relating thereto," which was amended by section one of an act, approved the ninth day of April, one thousand nine hundred and twenty-one (Pamphlet Laws, one hundred and nineteen), entitled "An act to amend the act of the seventeenth day of July, Anno Domini one thousand nine hundred and nineteen (Pamphlet Laws, ten hundred twenty-one), entitled 'An act to exempt from taxation public property used for public purposes, actual places of religious worship, places of burial not used or held for private or corporate profit, and institutions of purely public charity, and repealing prior acts relating thereto,'" is hereby further amended to read as follows:

Certain properties exempted from taxation.

Section 1. Be it enacted, &c., That all churches, meeting-houses, or other regular places of stated worship, with the ground thereto annexed necessary for the occupancy and enjoyment of the same, all burial ground not used or held for private or corporate profit, all hospitals, universities, colleges, seminaries, academies, associations, and institutions of learning, benevolence, or charity, with the grounds thereto annexed and necessary for the occupancy and enjoyment of the same, founded, endowed, and maintained by the public or private charity: Provided, That the entire revenue derived by the same be applied to the support of and to increase the efficiency and facilities thereof, the repair and the necessary increase of grounds and buildings thereof, and for no other purpose; and all school-houses belonging to any county, borough, or school district, all courthouses, jails, poorhouses, *public parks when owned and held by trustees for the benefit of the public and used for amusements, recreation, sports, and other public purposes, without profit*, and all other public property used for public purposes, with the ground thereto annexed and necessary for the occupancy and enjoyment

visio.

of the same, be, and the same are hereby, exempted from all and every county, city, borough, township, bounty, road, school, and poor tax: Provided, That all property, real or personal, other than that which is in actual use and occupation for the purpose aforesaid, and from which any income or revenue is derived, shall be subject to taxation, except where exempted by law, for State purposes, and nothing herein contained shall exempt same therefrom: And provided, That all property, real and personal, in actual use and occupation for the purposes aforesaid, shall be subject to taxation, unless the person or persons, association or corporation, so using and occupying the same, shall be seized of the legal or equitable title in the realty and possessor of the personal property absolutely.

Proviso.

Proviso.

APPROVED—The 30th day of April, A. D. 1925.

GIFFORD PINCHOT.

No. 235.

AN ACT

To amend chapter fourteen of the act, approved the fourteenth day of July, one thousand nine hundred and seventeen (Pamphlet Laws, eight hundred and forty), entitled "An act concerning townships; and revising, amending, and consolidating the law relating thereto," by adding article three thereto, providing for a system of sewers and drains in townships of the second class, and for the acquisition of private sewer systems.

Section 1. Be it enacted, &c., That chapter fourteen of the act, approved the fourteenth day of July, one thousand nine hundred and seventeen (Pamphlet Laws, eight hundred and forty), entitled "An act concerning townships; and revising, amending, and consolidating the law relating thereto," is hereby amended by adding thereto article three, which reads as follows:

CHAPTER XIV

SEWERS AND DRAINS

ARTICLE III

IN TOWNSHIPS OF THE SECOND CLASS

(a) *Establishing and Constructing Sewer and Drainage Systems; Sewer Connections; and Rates; Disposal of Sewage; Assessment of Cost of Construction.*

Section 1142. Subject to the provisions of Section 1158 hereof, townships of the second class may establish and construct a system of sewers and drainage, locating the same as far as practicable along and within the lines of the public roads of the townships as