

No. 8-E

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," by further regulating the adjournment and readjustment of sales of seated lands for delinquent taxes, and authorizing the county treasurer, with the consent of the county commissioners and a judge, to adjourn and readjust such sales for periods not exceeding one year during periods of economic depression.

Taxation.

Delinquent
taxes on
seated
lands.

Section 8,
act of May
29, 1931
(P. L. 280),
amended.

Section 1. Be it enacted, &c., That section eight of the act, approved the twenty-ninth day of May, one thousand nine hundred 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," is hereby amended to read as follows:

Date of
sale.

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 readjusted from time to time, except in the case of taxes levied for any year prior to the year one thousand nine hundred and thirty, in which case and for such taxes the sale shall be held in the year one thousand nine hundred and thirty-one, or on any day to which such sale is adjourned or readjusted: Provided, That if any such sale be adjourned or readjusted by public announcement at such sale or adjournment, no additional advertisement or notice shall be necessary for such adjourned or readjusted sale: [unless such adjournment or readjustment be for a longer period than thirty days.] *Provided, further, That no such adjournment or readjustment shall be for a longer period than thirty days unless the county*

Adjourned or
readjusted
sales.

Advertising.

Period of
adjourn-
ment.

treasurer, with the consent in writing of the county commissioners and the approval of a 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 unusual unemployment incident thereto, a sale would be inadvisable, in which case any such sale may be adjourned or re-adjourned at any one time and from time to time for a period not exceeding one year.

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

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

Fees.

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.

Costs 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. This act shall be effective immediately upon its passage, and approval by the Governor.

When effective.

APPROVED—The 31st Day of December, A. D. 1931.

GIFFORD PINCHOT

No. 9-E
AN ACT

To amend certain appropriation items contained in section two of the act, approved the eleventh day of June, one thousand nine hundred thirty-one (Act Number Fifteen-A), entitled "An act to provide for the ordinary expenses of the Executive, Legislative, and Judicial Departments of the Commonwealth, interest on the public debt, and the support of the public schools, for two years beginning June first, one thousand nine hundred and thirty-one; and for the payment of bills incurred and remaining unpaid at the close of the fiscal year ending May thirty-first, one thousand nine hundred and thirty-one."

Section 1. Be it enacted, &c., That the following ap-