

No. 57

AN ACT

Authorizing any city of the second class in this Commonwealth to sell or dispose of its interest in property condemned for public park or for any public use to the holder of the reversionary interest when the property is no longer needed for park purposes or for said public use.

Section 1. Be it enacted, &c., That it shall be lawful and the right is hereby conferred upon any city of the second class in this Commonwealth to sell or otherwise dispose of its right, title, and interest in property, or a portion thereof, taken or appropriated for a public park or for public use, to the person or corporation which owned said property at the time it was condemned by the city: Provided, however, That city council shall first determine, by ordinance or resolution, that the property is no longer needed or required for park purposes or for public use.

Cities of second class.

Disposition of property no longer needed for public use.

Proviso.

APPROVED—The 26th day of April, A. D. 1933.

GIFFORD PINCHOT

No. 58

AN ACT

To amend section seven of the act, approved the twelfth day of May, one thousand nine hundred and eleven (Pamphlet Laws, two hundred ninety-five), entitled "A supplement to an act, entitled 'An act for the government of cities of the second class,' approved the seventh day of March, Anno Domini one thousand nine hundred and one; providing for the levy, collection, and disbursement of taxes and water-rents, or rates, and conferring certain powers and duties in reference thereto upon the city treasurer, the board of water assessors, and the collector of delinquent taxes; and repealing certain acts relating to matters herein provided for," as amended, by abolishing the advertising of delinquent taxes in such cities.

Section 1. Be it enacted, &c., That section seven of the act, approved the twelfth day of May, one thousand nine hundred and eleven (Pamphlet Laws, two hundred ninety-five) entitled "A supplement to an act, entitled 'An act for the government of cities of the second class,' approved the seventh day of March, Anno Domini one thousand nine hundred and one; providing for the levy, collection, and disbursement of taxes and water-rents, or rates, and conferring certain powers and duties in reference thereto upon the city treasurer, the board of water assessors, and the collector of delinquent taxes; and repealing certain acts relating to matters herein

Cities of second class.

Taxes and water-rents.

Section 7, act of May 12, 1911 (P. L. 295), as amended by act of June 15, 1915 (P. L. 976), further amended.

provided for," which was amended by the act, approved the fifteenth day of June, one thousand nine hundred and fifteen (Pamphlet Laws, nine hundred seventy-six), is hereby further amended to read as follows:

Collector of delinquent taxes to prepare lists of delinquents.

Section 7. The collector of delinquent taxes shall, immediately upon said list being furnished to him, proceed to collect such delinquent tax and water-rents, or rates; and, if the same shall remain delinquent, it shall be the duty of said collector of delinquent taxes, on or before the twenty-eighth day of February in each year, following the date when such taxes and water-rents, or rates, became delinquent, to prepare a list of all delinquents. [and to publish the same once in two newspapers in said cities, one of which may be a newspaper printed in the German language, or, if there are not that number of newspapers in said cities, in such number of newspapers as are therein,—same to be let to the lowest responsible bidder, based on the lowest rate per thousand circulation.] Said list shall contain the names of said delinquents; the ward in which the property against which such delinquent taxes and water-rents, or rates, were assessed; the street or public highway upon or near which such property is located, or, if more than one street, the name of one of the streets upon or near which the same is located; the amount of such delinquent taxes and water-rents, or rates, and the year for which the same were assessed.

Contents of lists.

Liens.

If said delinquent taxes or water-rents, or rates, are not paid, it shall be the duty of the collector of delinquent taxes to file liens against the property for the amount of such taxes or water-rents, together with all penalties herein provided, [and advertising costs] and to collect the same in the manner provided by law. He shall file a single lien against any property to cover all of the taxes, including water-rents, or rates, for any one year.

Separation of taxes.

Upon the request of any property owner for a separation of taxes, the collector of delinquent taxes shall furnish a statement of the taxes on the separate properties of the said owner, as requested, and shall receive payments of taxes on the separate properties: Provided, That in case [said taxes have been advertised or] a lien has been entered, that all cost therefor shall be paid: And also provided, That in case assessments of the separate properties have not been made, that a certified statement of the assessed valuation of the separate properties, as requested, shall first be obtained from the board of assessors: And provided further, That the collector of delinquent taxes may, in his discretion, refuse to allow a separation of taxes unless the separate properties, if contiguous, are shown on a recorded plan.

Proviso.

Costs.

Proviso.

Assessments.

Proviso.

Refusal to allow separation of taxes.

[This act shall take effect the first day of July, Anno Domini one thousand nine hundred and fifteen.]

Section 2. This act shall become effective the first day of July, one thousand nine hundred and thirty-three. Effective date.

APPROVED—The 26th day of April, A. D. 1933.

GIFFORD PINCHOT

No. 59

AN ACT

To amend section two thousand five hundred and fifty-six of the act, approved the twenty-third day of June, one thousand nine hundred and thirty-one (Pamphlet Laws, nine hundred thirty-two), entitled "An act relating to cities of the third class; and amending, revising, and consolidating the law relating thereto," providing for the fixing of the salary of the city treasurer as collector of city, school, and poor taxes, and for the number and salaries of his assistants, jointly by the city council and board of school directors, and for payment of such salaries and other expenses in connection with his office equally by the city and school district; and requiring the city and school district to pay the premiums on the bonds required to be given to the city and school district.

Section 1. Be it enacted, &c., That section two thousand five hundred and fifty-six of the act, approved the twenty-third day of June, one thousand nine hundred and thirty-one (Pamphlet Laws, nine hundred thirty-two), entitled "An act relating to cities of the third class; and amending, revising, and consolidating the law relating thereto," is hereby amended to read as follows:

Cities of
third class.

City Treasurer.

Section 2556,
act of June
23, 1931 (P. L.
932), amended.

Section 2556. [Compensation of] Treasurer as Tax Collector of City, School, and Poor Taxes; Compensation; Assistants; Expense to Be Shared.—The compensation or commission of the said treasurer as collector of city, school, and poor taxes shall, [be fixed by the respective authority levying the tax: Provided, however, That this compensation shall not, in any event, be less than one-fourth of one per centum on all taxes paid him before any penalty has been incurred, and five per centum on all taxes paid him after the penalty has been incurred. His compensation for collecting city taxes shall be paid by warrant, but he shall have the right to retain his commission or compensation from and out of the other taxes collected by him. His compensation for the collection of school taxes shall be fixed as provided by the school laws of the Commonwealth.] *during the terms of the tax collectors in office at the time this act takes effect, be and remain as now provided by law. Thereafter the said tax collector shall be paid an annual salary for the collection of all city, school, and poor taxes, which salary shall be fixed, before the election of any tax collector, jointly by the city council and the*