

or decision of the Governor and either the Auditor General or State Treasurer shall be binding and final, except that it shall be the mandatory duty of the Governor, the Auditor General, and the State Treasurer to issue bonds, in accordance with the constitutional amendment quoted in the first section of this act, as promptly as possible after the electors shall have approved the same at the municipal election held in November, one thousand nine hundred thirty-three.

Section 10. Appropriation.—The sum of twenty-five thousand dollars, or so much thereof as may be necessary, is hereby specifically appropriated for the purpose of providing such bonds, for the payment of the cost of advertising the same, and for all other costs and expenses in connection with the issue of said sale and registration of said bonds. Payments from said appropriation shall be made by requisition of the Auditor General, after approval of vouchers by the Governor, Auditor General, and State Treasurer.

Section 11. Effective Date.—This act shall become effective immediately upon the approval by the electors of the constitutional amendment set forth in section one of this act.

APPROVED—The 1st day of May, A. D. 1933.

GIFFORD PINCHOT

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No. 75

AN ACT

To amend section one of, and to add section one and one-tenth to, the act, approved the twenty-sixth day of August, one thousand nine hundred and thirty-two (Pamphlet Laws, one hundred), entitled "An act authorizing the abatement of penalties on local taxes," providing further for the abatement of tax penalties, and for an extension of time for delivery of duplicates to collectors of delinquent taxes in certain cases.

Taxation.

Section 1, act of August 26, 1932 (P. L. 100), amended.

Abatement of penalties.

Section 1. Be it enacted, &c., That section one of the act, approved the twenty-sixth day of August, one thousand nine hundred and thirty-two (Pamphlet Laws, one hundred), entitled "An act authorizing the abatement of penalties on local taxes," is hereby amended to read as follows:

Section 1. Be it enacted, &c., That all *or any* tax penalties imposed by existing laws on county *taxes in counties, other than those of the second class, and on city, borough, town, township, school district and poor district taxes, due and payable to such local political subdivisions, [where such taxes are paid before the first day of December, one thousand nine hundred and thirty-two]* except in counties and cities of the first

class, may be abated, [in whole or in part] to the extent herein provided, by the political subdivision imposing the tax. Any ordinance or resolution abating penalties on taxes, as herein provided, shall contain a provision that such taxes must be paid within three months from the date the ordinance or resolution takes effect, and that, in default of such payment, the penalties shall continue to be imposed in the same manner as if such ordinance or resolution had not been adopted. Such ordinance or resolution may provide for a different amount of abatement of penalties in proportion to the promptness of payment of the delinquent taxes, but no abatement shall be authorized which would result in the amount of the penalty unabated being less than interest at the rate of six per centum on the delinquent taxes from the date when such taxes became delinquent.

Ordinance or resolution abating penalties.

In all cases where such taxes are collected under the general laws of this Commonwealth, this act shall [be construed to] apply to all taxes, whether or not liens for such taxes have been filed in the office of the prothonotary of any county, or the lands against which such taxes are charged have been returned to county commissioners for tax sale purposes.

Application of act.

Section 2. That said act is hereby further amended by adding, after section one, the following section:

Section 1.1 added.

Section 1.1. In counties of this Commonwealth, other than counties of the second class, where, under existing special legislation passed prior to the adoption of the present Constitution, the penalties on county taxes are not imposed by the political subdivision imposing the tax but may be imposed by the delinquent tax collector or the constable, acting as collector of delinquent taxes, as his compensation for the collection thereof, the county commissioners, by resolution duly passed and recorded in the minutes of their meeting, may extend for a period of three months the time when the duplicate for the collection of such delinquent taxes shall be delivered to such delinquent tax collector or constable, and, during said period of three months, the taxpayers shall be permitted to pay said taxes to the county treasurer without either rebate or penalty; and such extension of time automatically shall extend for a like period of three months the time when such delinquent tax collector or constable shall be required to make settlement of his duplicate with the county treasurer.

Extension of time for delivery of duplicates in certain counties.

Settlement of duplicates.

Section 3. All acts or parts of acts inconsistent herewith are hereby repealed.

Repeal.

Section 4. This act shall become effective immediately upon its final passage.

When effective.

APPROVED—The 1st day of May, A. D. 1933.

GIFFORD PINCHOT