

No. 165

AN ACT

Empowering the Department of Forests and Waters and the Board of Game Commissioners to purchase, in the name of the Commonwealth, seated and unseated lands at tax sales held by county treasurers; providing for and regulating the payment of the purchase price and redemptions in such cases; and providing for the payment of State charges on such lands.

Section 1. Be it enacted, &c., That the Department of Forests and Waters and the Board of Game Commissioners are hereby authorized to purchase, in the name of the Commonwealth, seated or unseated lands at any tax sale held by any county treasurer when it is deemed advantageous for the Commonwealth to acquire such lands for State forest purposes for reforestation or for game purposes.

Seated and unseated lands.

Purchase at tax sales for forest or game purposes.

Section 2. Whenever any such lands shall be purchased at a county treasurer's sale, the Department of Forests and Waters or Board of Game Commissioners shall, as soon as the title to said tracts of land has the approval of the Department of Justice, pay to the county treasurer the amount of taxes, penalties and interest due on such lands and the costs attached to said sale. No provision of any law requiring payment of taxes, penalties, interest and costs when the property is struck down shall be deemed to apply to the purchases provided for in this act.

Payment of taxes, interest and costs after approval of title.

Section 3. During the two year period while such property purchased by the Department of Forests and Waters or the Board of Game Commissioners is subject to redemption, and, after said period, in case the lands are not redeemed, the Department of Forests and Waters or the Board of Game Commissioners shall pay annually to the county, township, and school district in which such lands are located the same charges on said lands as are required by law to be paid on State forest and State game lands; and in case said lands are not redeemed within the period required by law and title becomes vested in the Commonwealth, all taxes charged against said lands subsequent to those for which said lands were sold are hereby abated.

Annual charges during and after redemption period.

Subsequent taxes abated.

Where said lands are not redeemed within the time required by law, the Department of Forests and Waters or Board of Game Commissioners shall, after the expiration of the redemption period, pay to the county treasurer, for the use of the owner of said lands, the difference between the amount bid and the amount theretofore paid for taxes, penalties, interest and costs. The Department of Forests and Waters and the Board of Game Commissioners shall not be required, as in the case of individual purchasers, to file a surplus bond for the difference between the amount bid and the amount paid subsequent to such sale.

Payment of surplus after redemption period.

Surplus bond not required.

Repayment of charges in case of redemption.

Section 4. In the case of the redemption of said lands, the person redeeming the same shall, in addition to the amount required to be paid to the county treasurer for taxes, penalties, interest and costs, also pay to the Department of Forests and Waters or the Board of Game Commissioners the full amount paid by said department or board as charges on said lands for county, township, and school purposes. No county treasurer shall mark such lands redeemed until the person redeeming the same exhibits a receipt from the Commonwealth showing that such charges have been repaid in full.

Certain law not applicable.

No provision of law requiring the person redeeming such lands to pay to the county treasurer twenty-five per centum (25%) additional to the taxes, penalties, interest and costs shall apply to purchases of lands made by the Department of Forests and Waters or Board of Game Commissioners, as provided in this act.

Return of amount paid for taxes, etc., upon redemption.

Section 5. Upon the redemption of any such lands, the amount paid to the county treasurer for taxes, penalties, interest and costs by the person redeeming such lands shall be for the use of the Commonwealth, and shall, immediately upon receipt, be transmitted by the county treasurer to the Department of Forests and Waters for payment into the State Treasury, through the Department of Revenue, and to the Board of Game Commissioners for deposit in the Game Fund.

When effective.

Section 6. This act shall become effective immediately upon final enactment.

Repeal.

Section 7. All acts and parts of acts inconsistent with the provisions of this act are hereby repealed.

APPROVED—The 22d day of May, A. D. 1933.

GIFFORD PINCHOT

No. 166

AN ACT

To amend section two of the act, approved the thirtieth day of January, one thousand eight hundred and seventy-four (Pamphlet Laws, thirty-one), entitled "A further supplement to the act regulating elections in this Commonwealth," as amended, eliminating one of the days required of registry assessors sitting at the polling places.

Registry assessors.

Section 2. act of January 30, 1874 (P. L. 31), as last amended by act of May 16, 1895 (P. L. 75), further amended.

Section 1. Be it enacted, &c., That section two of the act, approved the thirtieth day of January, one thousand eight hundred and seventy-four (Pamphlet Laws, thirty-one), entitled "A further supplement to the act regulating elections in this Commonwealth," which was last amended by section one of the act approved the sixteenth day of May, one thousand eight hundred and ninety-five (Pamphlet Laws, seventy-five), entitled "An act to amend sections two and three of an act, entitled 'A fur-