

No. 33

AN ACT

To further amend section twenty-one of the act, approved the fifteenth day of April, one thousand eight hundred and thirty-four (Pamphlet Laws, five hundred nine), entitled "An act relating to county rates and levies and township rates and levies," by permitting the levy on and selling of personal goods and chattels of copartnerships, associations, and corporations, as well as those of other persons, and to extend the provisions of said amended section to all collectors of delinquent taxes acting under general or local laws.

Taxation.

Counties and townships.

Section 21, act of April 15, 1834 (P. L. 509), as amended by act of May 4, 1927, (P. L. 712), further amended.

Section 1. Be it enacted, &c., That section twenty-one of the act, approved the fifteenth day of April, one thousand eight hundred and thirty-four (Pamphlet Laws, five hundred nine), entitled "An act relating to county rates and levies and township rates and levies," as amended by the act, approved the fourth day of May, one thousand nine hundred and twenty-seven (Pamphlet Laws, seven hundred twelve), entitled "An act to amend section twenty-one of the act, approved the fifteenth day of April, one thousand eight hundred and thirty-four (Pamphlet Laws, five hundred nine), entitled 'An act relating to county rates and levies and township rates and levies,' permitting the filing of tax liens and the return of property for nonpayment of taxes without the necessity of levying on and selling personal goods and chattels," is hereby further amended to read as follows:

Delinquent person, copartnership, etc.

Section 21. If any person, *copartnership, association, or corporation* shall neglect or refuse to make payment of the amount due by him or it for such tax within thirty days from the time of demand so made, it shall be the duty of the collector aforesaid to levy such amount by distress and sale of the goods and chattels of such delinquent, giving ten days public notice of such sale, by written or printed advertisements; and, in case goods and chattels sufficient to satisfy the same with the costs cannot be found, such collector shall be authorized to take the body of such delinquent, and convey him to the jail of the proper county, there to remain until the amount of such tax, together with the costs, shall be paid or secured to be paid, or until he shall be otherwise discharged by due course of law. No failure to demand or to collect any taxes by distress and sale of goods and chattels, or by imprisonment of the delinquent, shall invalidate any return made or lien filed for nonpayment of taxes or any tax sale had for the collection of such taxes on such return or lien.

Distress and sale of goods.

Arrest of delinquent.

Return or lien not invalidated by failure to demand or to collect tax.

This section shall extend to all collectors of delinquent taxes acting under general or local laws. Delinquent tax collectors.

Section 2. This act shall be in force immediately upon its approval by the Governor. When effective.

APPROVED—The 22nd day of April, A. D. 1931.

GIFFORD PINCHOT

No. 34

AN ACT

Authorizing and empowering cities of the first class in this Commonwealth to acquire by gift, lease, purchase or condemnation proceedings, within or without the limits of said cities, any land located within the Commonwealth of Pennsylvania necessary for the purpose of establishing and maintaining hospitals or other institutions for the care and treatment of the sick or disabled; and, with the consent of the local authorities where such land is situated, to maintain the same in the exercise of the health functions of such city.

Section 1. Be it enacted, &c., That all cities of the first class within this Commonwealth are hereby authorized and empowered to acquire by gift, lease, purchase or condemnation proceedings any land lying within the Commonwealth of Pennsylvania, either within or without such cities, which, in the judgment of the corporate authorities thereof, is necessary and desirable for the purpose of establishing and maintaining municipal hospitals for the care and treatment of the sick or disabled.

Cities of first class.

Municipal hospitals.

Acquisition of land.

Location.

Section 2. That all such cities having previously obtained the consent of the county commissioners of the county and the council of any city or borough, or the township commissioners or township supervisors of the township, where such land is situated, are hereby authorized and empowered to operate and maintain hospitals for the care and treatment of the sick or disabled within the Commonwealth of Pennsylvania, either within or without the limits of the county in which such city is located, to the extent and in the manner that such functions are now carried on within the city limits.

Consent.

Operation and maintenance.

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

Repeal.

APPROVED—The 24th day of April A. D. 1931.

GIFFORD PINCHOT