

No. 194.

AN ACT

Relating to taxes on ground rents and real estate.

SECTION 1. *Be it enacted by the Senate and House of Representatives of the Commonwealth of Pennsylvania in General Assembly met, and it is hereby enacted by the authority of the same, That hereafter the assessors in the several cities, boroughs and counties of this commonwealth, in estimating real estate subject to ground rent, where there is no provision made in ground rents deeds that the lessee shall pay the taxes on the said ground rents, the assessors shall estimate and assess for taxes the said ground rents to the owners thereof.*

Repeal.

SECTION 2. That so much of the seventh section of the act, entitled "An Act to establish a uniform mode for the valuation of property and assessment of taxes," passed the fifteenth day of May, one thousand eight hundred and forty-one, as is inconsistent with this act, be and the same is hereby repealed.

FINDLEY PATTERSON,

Speaker of the House of Representatives.

WILLIAM P. WILCOX,

Speaker of the Senate.

APPROVED—The first day of April, one thousand eight hundred and forty-five.

FRS. R. SHUNK.