

No. 325.

AN ACT

To provide a more effectual and economical mode of collecting state and county taxes, in the county of Delaware.

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 it shall be the duty of the commissioners of the county of Delaware, in each and every year, immediately after the assessment of taxes for state and county purposes shall be completed, in the manner now prescribed by law, to cause their clerk to make fair duplicates thereof, in a convenient form, and deliver the same to the several township collectors of said county, together with a certificate under their hands respectively, and attested by their clerk, certifying that the taxes charged in the said duplicates, have been duly assessed according to law.

Duty of commissioners.

Duty of collectors.

SECTION 2. It shall be the duty of the several collectors, immediately after they shall receive the duplicates of the assessments from the county commissioners, as hereinbefore provided, to give at least twenty days' notice by ten printed notices, the blanks for which shall be furnished by the commissioners of said county, to be put up in each township and borough, of a time and place, which place shall be as nearly central as may be, at which they will attend in their respective townships and boroughs in said county, for the purpose of collecting and receiving state and county taxes; and it shall be the duty of the said collectors, to attend at least one day in their respective townships and boroughs in said county, for the purpose aforesaid, and shall give receipts for taxes, in all cases when required by the person paying the same: *Provided,* That if any person shall, on or before the day on which the collector shall attend, in the township or borough in which such person resides or is taxed, pay to such collector the amount of his or her taxes, such person shall be entitled to a deduction of three per centum on the amount thereof: *And provided further,* That the compensation allowed to collectors for collecting state and county taxes, in the county of Delaware, shall hereafter be two per cent., and no more.

Proviso.

Proviso.

Repeal.

SECTION 3. So much of any act or acts of the general assembly, relating to the collection of state and county taxes, so far as relates to the county of Delaware, as is hereby altered or supplied, be and the same is hereby repealed.

FINDLEY PATTERSON,
Speaker of the House of Representatives.

DANIEL L. SHERWOOD,
Speaker of the Senate.

APPROVED—The twentieth day of April, one thousand eight hundred and forty-six.

FRS. R. SHUNK.