

No. 222.

AN ACT

Supplementary to acts relating to recording of deeds.

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 all receipts for taxes on unseated lands, given by the proper officers of any county of this commonwealth, which shall have been duly acknowledged by said officers before any judge or justice of the peace of the proper county, may be recorded in the office for recording of deeds in the county where the lands lie, and the records thereof, or the duly certified copies of said records, shall be evidence in all cases where the original receipts would be evidence. Receipts for taxes on unseated lands may be recorded in certain cases.

SECTION 2. And it shall be the duty of the proper officers aforesaid, of the counties aforesaid, to make the due acknowledgment in manner aforesaid, upon being required so to do, at the cost of the parties applying therefor: *Provided,* That such application shall be made within thirty days from the date of the receipts aforesaid. Duty of officers. Proviso.

SECTION 3. That if any joint tenants, tenants in common or co-partners of unseated lands sold for taxes, have made, or shall hereafter make, within two years after such sale, an offer or legal tender of a proportionate part of the amount of the taxes for which the said lands were sold, and of the costs, together with the additional sum of twenty-five cents on the same, equal to the proportionate part of interest in and of the land so held by him, her or them, to the county treasurer, who is hereby authorized and required to receive and receipt for the same, and pay it over to the purchaser on demand; then and in that case the said joint tenant, tenants in common and co-partners shall be entitled to recover their share and interest in said lands, by due course of law, and shall hold and enjoy the same, with the purchaser at said sale, as tenants in common. Joint tenants, &c. of unseated lands sold for taxes, may recover their interests in the same.

JAMES COOPER,
Speaker of the House of Representatives.

CH. GIBBONS,
Speaker of the Senate.

APPROVED—The ninth day of March, one thousand eight hundred and forty-seven.

FRS. R. SHUNK.