

No. 592

AN ACT

HB 2154

Amending the act of May 25, 1945 (P. L. 1050), entitled "An act relating to the collection of taxes levied by counties, county institution districts, cities of the third class, boroughs, towns, townships, certain school districts and vocational school districts; conferring powers and imposing duties on tax collectors, courts and various officers of said political subdivisions; and prescribing penalties," regulating collection of third class county and institution district taxes in third class cities; providing for bonding and compensation of such collectors of county taxes.

The General Assembly of the Commonwealth of Pennsylvania hereby enacts as follows:

Section 1. Section 2, act of May 25, 1945 (P. L. 1050), known as the "Local Tax Collection Law," amended December 30, 1959 (P. L. 2068), is amended to read:

Section 2. Definitions.—The words—

"Tax Collector" shall include every person duly elected or appointed to collect all taxes, levied by any political subdivision included in the provisions of this act, including the treasurers of cities of the third class and of townships of the first class in their capacity as treasurers, and county collectors of taxes in counties of the third class who have been designated to collect county and institution district taxes in cities of the third class.

"Taxing District" shall include counties (except counties of the first or second class), county institution districts (except in counties of the second class), cities of the third class, boroughs, towns, townships and school districts of the second, third and fourth classes, and vocational school districts.

"Taxes" shall include all taxes levied and assessed by taxing districts except those levied and assessed under authority of the act of June 25, 1947 (P. L. 1145), as amended, and shall also include the penalties and interest imposed thereon.

Section 2. Section 4 of the act is amended by adding, at the end thereof, a new subsection to read:

Section 4. Bonds of Tax Collectors.—* * *

(g) The bond of any county treasurer in counties of the third class shall be fixed by the county commissioners. The premium on any such bond shall be paid by the county. The condition of the bond shall be that

the county treasurer, as collector of taxes for the county and county institution district in third class cities, he shall account for and pay over all taxes, penalties and interest received and collected by him to the county and county institution district. The county treasurer in third class counties and his sureties shall be discharged from further liability on his bond for the taxes charged in a duplicate delivered to him as soon as all tax items contained in the said duplicate are either (1) collected and paid over to the county, or (2) certified to the county commissioners for entry as liens in the office of the prothonotary or as claims in the tax claim bureau as the case may be, or (3) returned to the county commissioners for sale of the real estate by the county treasurer, or (4) in the case of occupation, poll and per capita and personal property taxes accounted for by the payment over or by exoneration which shall be granted by the county commissioners, upon oath or affirmation by the county treasurer that he has complied with section twenty of this act: Provided, That the county treasurer in third class counties and his sureties shall not be discharged of their liability under the provisions of this subsection if the county treasurer has in fact collected such taxes but has failed to pay the same over to the county. The bond given by a county treasurer in third class counties shall be for the use of the county and county institution district.

Section 3. Sections 28 and 30 of the act are amended to read:

Section 28. Expiration of Term of Third Class City Treasurer and County Treasurer.—Upon the expiration of the term of office of the city treasurer of any city of the third class or a county treasurer, in case any of the taxes he was commanded to collect remain unpaid, he shall turn over the unpaid or delinquent taxes to his successor in office, who shall have power to collect the same in the same manner as in the case of the treasurer to whom warrants were first issued. Before such duplicates are surrendered to a successor, the tax accounts of the outgoing treasurer shall be adjusted and balanced to the satisfaction of the incoming treasurer and the respective taxing authorities, before any release of the bond of the outgoing treasurer shall be given.

Section 30. Collection of Taxes by Legal Representatives of De-

ceased Collector.—The executors or administrators of any deceased tax collector, except a treasurer of a city of the third class and except a county treasurer of any county of the third class designated to collect county and institution district taxes in cities of the third class, shall have the same powers to enforce collection of unpaid taxes as the collector would have if living, and for that purpose, may employ a suitable person to act for them in the execution of the warrants with all the powers possessed by the deceased collector.

Section 4. Section 33 of the act is amended by adding, at the end thereof, a new paragraph to read:

Section 33. Compensation and Expenses of Tax Collector in Cities of the Third Class Shared.—* * *

Provisions of this section shall not apply with respect to county and county institution district taxes in counties of the third class having appointed a county treasurer to assume responsibility for the billing and collection of county and county institution district taxes in cities of the third class.

Section 5. All acts and parts of acts are repealed in so far as they are inconsistent herewith.

Section 6. This act shall take effect January 1, 1966.

APPROVED—The 2d day of February, A. D. 1966.

WILLIAM W. SCRANTON

No. 593

AN ACT

HB 2161

Amending the act of June 27, 1939 (P. L. 1207), entitled, as amended, "An act regulating the appointment, promotion, suspension, reduction, removal, and reinstatement of employes (except chiefs and chief clerks) in bureaus of fire and fire alarm operators and fire box inspectors in bureaus of electricity, in cities of the second class; defining the powers and duties of Civil Service Commissions for such purpose in said cities; and repealing inconsistent legislation," granting the city the right of appeal.

The General Assembly of the Commonwealth of Pennsylvania hereby enacts as follows:

Section 1. The last paragraph of section 6, act of June 27, 1939 (P. L. 1207), entitled, as amended, "An act regulating the appointment, pro-