

directly or indirectly, in person or by [said] agent, any woodlot, forest, or wild land, or property, material, or vegetation being or growing thereon, without permission of the owner, either by dropping lighted matches, tobacco, or other substances, or in any other manner whatsoever; or to start fires anywhere and permit them to spread to woodlots, forest, or wild land, thereby causing damage to or destruction of such property, as aforesaid.

It shall be unlawful to use fire for the purpose of smoking out birds, bees, animals, or any other creature, from hollow trees, logs, or subterranean holes or caverns, when by so doing the fire may or does spread to adjoining or neighboring woodlots, forest, or wild lands.

Misdemeanor.

Any person violating any of the foregoing provisions of this section shall be guilty of a misdemeanor, and, upon conviction thereof, shall be fined for each offense not exceeding five hundred dollars, or undergo imprisonment not exceeding six months, or both, in the discretion of the court.

Penalty.

Felony.

(b) If any person shall maliciously set fire to, or cause to be set on fire, directly or indirectly, in person or by agent any woodlot, forest, or wild land, or property, material, or vegetation, being or growing thereon, such person shall be guilty of a felony, and, upon conviction, shall be sentenced to pay a fine not exceeding five thousand dollars, and be imprisoned in a penitentiary for a period not exceeding ten years.

Penalty.

When act shall not apply.

(c) This section shall not apply to the setting of a back fire, in good faith, to extinguish a fire then burning.

"Person" defined.

(d) The term "person," as used in paragraph (a) of this section, shall include individuals, associations, partnerships, limited partnerships, joint-stock companies, or corporations, and their officers, agents, or employes.

"Woodlot," "forest," and "wild land" defined.

(e) The terms "woodlot," "forest," or "wild land," in this section, are intended to include woods, farmers' woodlots, marshes, brush barrens, brush lands, and wild, unseated, uncultivated land.

"Set" defined.

(f) The term "set" shall cover all manner of ways in which woodlot, forest, or wild land fires may be started, either by direct act, or by an appliance, or by indirection.

APPROVED—The 4th day of May, A. D. 1927.

JOHN S. FISHER

No. 382

AN ACT

Requiring counties, cities, boroughs, towns, townships, school districts, and poor districts, when fixing rates of taxation in mills, to express such rates also in dollars and cents.

Taxation.

Section 1. Be it enacted, &c., That hereafter, whenever the county commissioners of any county, the council of

any city, borough, or town, the commissioners or supervisors of any township, the directors of any school district, or the directors or overseers of any poor district, shall, by ordinance or resolution, fix the rate of taxation for any year at a mill rate, such ordinance or resolution shall also include a statement expressing the rate of taxation in dollars and cents on each one hundred dollars of assessed valuation of taxable property.

Municipalities to express tax rate also in dollars and cents.

APPROVED—The 4th day of May, A. D. 1927.

JOHN S. FISHER

No. 383

AN ACT

To amend section fourteen of an act, approved the twentieth day of June, one thousand nine hundred and one (Pamphlet Laws, five hundred and seventy-eight), entitled "An act relating to the collection of city, school, and poor taxes in the several cities of the third class in this Commonwealth, and providing that the city treasurer of each of said cities, by virtue of his office, shall be the collector of the said several taxes; prescribing his duties and fixing his compensation," as amended; further limiting the compensation of the collector for the collection of city and poor taxes, and excluding compensation of the collector of school taxes from the provisions of said section.

Section 1. Be it enacted, &c., That section fourteen of an act, approved the twentieth day of June, one thousand nine hundred and one (Pamphlet Laws, five hundred and seventy-eight), entitled "An act relating to the collection of city, school, and poor taxes in the several cities of the third class in this Commonwealth, and providing that the city treasurer of each of said cities, by virtue of his office, shall be the collector of the said several taxes; prescribing his duties and fixing his compensation," which was amended by the act, approved the twenty-fifth day of April, one thousand nine hundred and seven (Pamphlet Laws, one hundred and seventeen), entitled "An act amending an act, approved the twentieth day of June, nineteen hundred and one, entitled 'An act relating to the collection of city, school, and poor taxes in the several cities of the third class in this Commonwealth, and providing that the city treasurer of each of said cities, by virtue of his office, shall be the collector of the said several taxes; prescribing his duties and fixing his compensation,' in relation to the compensation to be paid for the collection of taxes," is hereby further amended to read as follows:

Cities of third class.

Section 14 of act of June 20, 1901 (P. L. 578), as amended by act of April 25, 1907 (P. L. 117), further amended.

Collection of city, school and poor taxes.

Section 14. The compensation or commission to the said treasurer as collector of [each particular tax] *city and poor taxes* shall be fixed by the respective authority levying the tax: Provided, however, That this compensation shall not, in any event, be less than [one-half] *one-fourth* of one per centum on all taxes paid him before any penalty has been incurred, and five per centum on all taxes paid him after

Compensation of treasurer.

Proviso.