

Repeal
section.

Section 8. All acts and parts of acts inconsistent herewith are hereby repealed.

APPROVED—The 23d day of February, A. D. 1937.

GEORGE H. EARLE

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No. 5

AN ACT

To reenact and amend the act, approved the tenth day of June, one thousand nine hundred and thirty-six (Pamphlet Laws, fourteen), entitled "An act abolishing the office of collector of delinquent county taxes where the same now exists in counties of the second class; providing for the collection of such taxes by the county treasurers and deputies, and the payment of compensation and expenses therefor; transferring employes from the office of the delinquent tax collector to the county treasurer's office, and making said employes eligible to join and granting them certain credits upon joining the county retirement system," so as to designate the fund into which the interest and penalties collected shall be paid.

Act of June 10,
1936 (P. L. 14),
reenacted
and amended.

Section 1. Be it enacted, &c., That section one of the act, approved the tenth day of June, one thousand nine hundred and thirty-six (Pamphlet Laws, fourteen), entitled "An act abolishing the office of collector of delinquent county taxes where the same now exists in counties of the second class; providing for the collection of such taxes by the county treasurers and deputies, and the payment of compensation and expenses therefor; transferring employes from the office of the delinquent tax collector to the county treasurer's office, and making said employes eligible to join and granting them certain credits upon joining the county retirement system," is hereby reenacted and amended to read as follows:

Abolishing
the office of
delinquent
tax collector
in second
class counties.

Proviso.

Section 1. Be it enacted, &c., That the office of collector of delinquent taxes, appointed by the county treasurer in any county of the second class by virtue either of any general, special or local act, is hereby abolished: Provided, however, That such collectors of delinquent taxes, who shall, upon the effective date of this act, have in their possession a warrant or warrants for the collection of delinquent taxes that are not fully executed, shall continue to collect such taxes with the same powers as heretofore and shall receive therefor the same compensation: And provided further, That none of the interest or penalties for delinquent payments of taxes, imposed under the provisions of existing laws, whether as compensation to the said delinquent tax collectors or otherwise, shall be abated or otherwise affected by the provisions of this act, but the full amount of the same shall be collected as hereinafter provided and paid into the *county fund of the* county treasury for the use of

the county, unless abated by other legislation heretofore or hereafter enacted.

Section 2. That sections two, three, four, and five of said act are hereby reenacted to read as follows:

Sections
2, 3, 4, and 5
reenacted.

Section 2. The county treasurer in counties of the second class shall collect all delinquent county taxes, interest and penalties and shall have all powers of delinquent tax collectors in counties of such class under the provisions of existing laws, and for such purpose the county treasurers in counties of the second class may appoint deputies, assistants, and clerks whose positions shall be established and the compensation therefor fixed by the salary board of the county; but the county treasurer shall receive no additional compensation for the collection of delinquent taxes.

County
treasurer
to perform
duties of
delinquent
tax collector.

Section 3. The county commissioners in counties of the second class shall, at the cost of the county, provide for and pay the compensation of such deputies, assistants, and clerks appointed by the county treasurer for the collection of delinquent taxes as hereinabove provided, and shall also furnish the county treasurer, at the cost of the county, with office space, office furniture, equipment, supplies, books of record, stationery, postage, and pay all other necessary expense in connection with the collection of such delinquent county taxes.

County
commissioners
to equip
office.

Section 4. All deputies, assistants, clerks, and employes, employed in the office of the collector of delinquent county taxes at the time this act becomes effective, shall be transferred to and become employes of the county treasurer's office. All such deputies, assistants, clerks, and employes shall become eligible to membership in the retirement system established for county employes, and shall be entitled to receive credit in the retirement system as county employes for all years of service in the office of the collector of delinquent taxes upon payment into the retirement fund of a sum equal to the amount such persons would have paid into such fund if they had joined the retirement system at the time the same was established, if then employed in the office of the delinquent tax collector, or if employed first at a later date, then a sum equal to the amount such persons would have paid into such fund from the time they were first so employed.

Employes
eligible to
county
retirement
system.

Section 5. All acts and parts of acts, general, local and special, inconsistent with the provisions of this act are hereby repealed.

Repealing
section.

Section 3. This act shall become effective immediately upon its final enactment.

When
effective.

APPROVED—The 24th day of February, A. D. 1937.

GEORGE H. EARLE