

Section 2. All fees and commissions heretofore retained by county treasurers in counties of the first class for their own use for services performed by them, as agent of the Commonwealth in collecting the taxes, fees, license taxes, and license fees set forth in section one hereof, shall, after the effective date of this act, be paid into the treasuries of their respective counties at the times such treasurers are required by law to make return of such taxes, fees, license taxes, and license fees to the Department of Revenue of the Commonwealth.

Fees retained to be paid into the county treasury at the time the county treasurer is required to make fee and tax returns to Department of Revenue.

Section 3. All acts or parts of acts inconsistent herewith are hereby repealed.

Inconsistent acts repealed.

Section 4. This act shall become effective immediately upon its final enactment.

When effective.

APPROVED—The 8th day of April, A. D. 1937.

GEORGE H. EARLE

No. 63  
AN ACT

Authorizing cities of the first class to set-off delinquent taxes and interest, penalties, and costs due thereon against claims and accounts due by such cities; and prescribing the powers and duties of the city controller in such cases.

Section 1. Be it enacted, &c., That the word "person," as used in this act, shall be construed to include any individual, association, copartnership, and corporation.

Delinquent taxes of cities of the first class.  
"Person," defined.

The phrase "delinquent taxes," as used in this act, shall include all delinquent taxes, whether or not liens for such taxes have been filed in the office of the prothonotary of the county, and shall include also all penalties, interest, and costs due on such delinquent taxes.

"Delinquent taxes," defined.

Section 2. The city controller of any city of the first class, in auditing the claim or account of any person against such city, shall have power in his discretion to inquire of the receiver of taxes of the city whether such person is indebted to the city for or on account of any delinquent taxes. In any case where it shall be found that such person is so indebted to the city, the controller shall have power to withhold his approval to the payment of such claim or account, in whole or in part, until such person shall have entered into an agreement with the controller, as hereinafter provided.

The controller, when auditing claims of persons against the city, may ascertain if such person owes delinquent taxes to said city.

Section 3. The city controller shall have power to enter into such agreements, as he may deem necessary, to assure the payment of delinquent taxes by persons having claims or accounts against the city, including therein provision for the application of moneys due by

Controller may enter into agreements to insure the payment of said delinquent taxes.

the city on any such claim or account to the payment of such delinquent taxes, and the satisfaction of such taxes on the public records, in whole or in part. If any person shall, upon demand of the city controller, refuse to enter into any such agreement, the city controller shall have power to continue to further withhold his approval of the payment of such claim or account against the city, or any part thereof, and advise such person that the city has a set-off against his claim or account, or the part thereof not approved, for delinquent taxes, and that payment thereof will be refused until such delinquent taxes are paid or provision for their payment made.

Inconsistent  
acts repealed.

Section 4. All acts and parts of acts inconsistent with this act are hereby repealed.

When effective.

Section 5. This act shall become effective immediately upon final enactment.

APPROVED—The 8th day of April, A. D. 1937.

GEORGE H. EARLE

No. 64

### AN ACT

Providing for the appropriation of certain waters of the Commonwealth to the Commonwealth for the benefit of the people thereof; declaring void certain condemnations and appropriations of waters by municipalities, corporations, copartnerships or persons; providing for ascertainment of the validity and the filing of the records of certain condemnations and appropriations of water by municipalities, corporations, copartnerships or persons, and appeals therefrom; conferring jurisdiction on the court of common pleas of Dauphin County in relation thereto; providing for future condemnations and appropriations of waters by and allocation of waters to municipalities, corporations, copartnerships or persons, and for compensation for waters hereafter to be taken for public water supply purposes; and conferring powers and imposing duties upon the Water and Power Resources Board.

Preamble.

Whereas, An adequate supply of water is a matter of primary concern affecting the life, health and comfort of the people of this Commonwealth, and the supervision and equitable allocation thereof is an essential part of the police power of the Commonwealth which no Legislature could rightfully impair or barter away; and

Whereas, All of the flowing water of the Commonwealth by right belongs to the Commonwealth in trust for the benefit of all the people thereof, and all uses of such flowing water must be regarded as subject to this sovereign right; and

Whereas, The increase of the population of the Commonwealth makes it necessary that the available supply