

No. 493

AN ACT

Authorizing political subdivisions, other than cities of the first class, to set-off delinquent taxes and municipal claims and penalties, interest, and cost due thereon, against claims and accounts due by such political subdivisions.

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. Definitions.

The term "delinquent taxes and municipal claims," as used in this act, shall include all delinquent taxes and municipal claims, whether or not liens for such taxes or claims 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 and municipal claims.

The term "political subdivision," as used in this act, means county, city, other than city of the first class, borough, town, township, poor district, and school district within the Commonwealth.

Section 2. Every political subdivision, before approving or paying the claim or account of any person against such political subdivision, shall have power to inquire of the receiver of taxes of the political subdivision whether such person is indebted to it for or on account of any delinquent taxes or municipal claims. In any case where it shall be found that such person is so indebted to the political subdivision, the approval and payment of such claim or account in whole or in part shall be withheld by the officer or employe authorized by law to make such approval or payment, until such person shall have entered into an agreement with the political subdivision as hereinafter provided. Inquiry to determine indebtedness of claimant.

Section 3. The political subdivision shall have power to enter into such agreements as it may deem necessary to assure the payment of delinquent taxes and municipal claims by persons having claims or accounts against the political subdivision, including therein provision for the application of moneys due by the political subdivision on any such claim or account to the payment of such delinquent taxes and municipal claims and the satisfaction of such taxes and municipal claims on the public records in whole or in part. If any person shall, upon demand of the political subdivision, refuse to enter into any such agreement, the officer or employe of the political subdivision authorized to approve or pay such accounts shall continue to further withhold his approval or payment of such claim or account against the political subdivision or any part thereof, and advise such person that the political subdivision has a set-off against his claim or ac- Agreements

count or the part thereof not approved or paid* for delinquent taxes and municipal claims, and that payment thereof will be refused until such delinquent taxes and municipal claims 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 its final enactment.

* "payed" in original.

APPROVED—The 1st day of July, A. D. 1937.

GEORGE H. EARLE

No. 494

AN ACT

Authorizing county commissioners of any county to hold in trust for the inhabitants and citizens of the county, any real estate and property appropriate for agriculture fairs or exhibits; and to lease the same, without expense or liability to the county, to any incorporated agriculture association to operate and conduct an annual fair within the county.

Section 1. Be it enacted, &c., That where the owner or owners of any real estate, with or without improvements thereon, adapted to the use or purpose of public agriculture fairs or exhibits, are willing to convey said real estate to the county wherein located to be held in trust for citizens and inhabitants of the county, the county commissioners shall have the right to take title thereto and hold such real estate in trust for the benefit of the citizens and inhabitants of the county.

County commissioners to take title and hold in trust.

Section 2. The county commissioners of any county shall have the power to receive and accept contributions in building or materials for additional improvements on the real estate conveyed and held in trust as provided in section one.

Contributions.

Section 3. The county commissioners may lease said real estate to any incorporated agriculture association willing and financially able to manage said premises, on condition that said premises will be used annually for agriculture fairs and exhibitions each year, without any liability on the part of the county and with no expense to the county. Upon failure of any lessee to comply with the terms of any lease, the county shall retake possession of the real estate.

Lease.

Section 4. If for a period of five years no public use of said real estate as contemplated by the grant to the county is made, the county commissioners shall have