

No. 126

AN ACT

To amend section nine hundred fifteen of the act, approved the first day of May, one thousand nine hundred thirty-three (Pamphlet Laws, one hundred three), entitled "An act concerning townships of the second class; and amending, revising, consolidating, and changing the law relating thereto," continuing the liability of taxpayers after the tax collector has been exonerated.

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

Section 1. Section nine hundred fifteen of the act, approved the first day of May, one thousand nine hundred thirty-three (Pamphlet Laws, one hundred three), entitled "An act concerning townships of the second class; and amending, revising, consolidating, and changing the law relating thereto," is hereby amended to read as follows:

Section 915. Exonerations.—The supervisors shall at all times make abatements or exonerations for uncollectible occupation taxes, mistakes, indigent persons, unseated lands, et cetera, as to them shall appear just and reasonable. The township secretary shall enter in a book or books, to be kept for that purpose, the names of all persons abated or exonerated, together with the reason why, the amount of the tax and date when made, and give to the collector a certificate, directed to the treasurer, stating the nature of the tax and the amount exonerated, in order to make settlement accordingly. *When a tax collector has been exonerated from the collection of certain taxes, such action by the supervisors shall not in any way have the effect of discharging or limiting the liability of the taxable, but all methods of enforcing collection of taxes shall continue as though no exonerated had been made.*

Section 2. This act shall become effective immediately upon final enactment.

APPROVED—The 21st day of May, A. D. 1943.

EDWARD MARTIN

"The Second Class Township Law."

Section 915, act of May 1, 1933, P. L. 103, amended.

Act effective immediately.

No. 127

AN ACT

To further amend the first three paragraphs of section one thousand two hundred one of the act, approved the eighteenth day of May, one thousand nine hundred eleven (Pamphlet Laws, three hundred nine), entitled "An act to establish a public school system in the Commonwealth of Pennsylvania, together with the provisions by which it shall be administered, and prescribing penalties for the violation thereof; providing