

No. 216

AN ACT

Authorizing political subdivisions, other than cities of the first and second classes and school districts of the first class and first class A, to appoint and pay the compensation of employes to make an assessment list of all inhabitants or residents thereof over twenty-one years of age, for taxation purposes.

Taxation.

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

Certain taxing authorities authorized to provide for an annual preparation of a list of persons, over 21 years of age, subject to occupation, per capita or other head tax.

Section 1. The taxing authorities of any political subdivision, except cities of the first and second classes and school districts of the first class and first class A, which are authorized by law to levy and collect an occupation tax, per capita tax or other head tax may, by ordinance or resolution, provide for an annual preparation of a list of residents or inhabitants of such political subdivision over twenty-one years of age, by employes to be appointed and paid by such taxing authority, to be used in the assessment and levy of its occupation, per capita or other head tax.

Copy of ordinance or resolution to be given to regular tax assessor.

A copy of such ordinance or resolution shall be given to the regular tax assessor who, under existing law, makes and furnishes the tax assessments for the political subdivision. Such tax assessor shall not thereafter furnish to such taxing district a list of the residents or inhabitants thereof during the period that the aforesaid ordinance or resolution shall remain in effect.

Time and manner of preparation of list of taxable persons.

Section 2. The list of persons prepared by the employes of the taxing district under the provisions of this act shall be made at such time and in such manner as directed by the taxing authority appointing such employes, and the same shall be in all respects considered as the official assessment list of taxables for that district.

Inconsistent acts repealed.

Section 3. All acts and parts of acts are hereby repealed in so far as they are inconsistent with the provisions of this act.

APPROVED—The 19th day of July, A. D. 1951.

JOHN S. FINE

No. 217

AN ACT

To further amend the act, approved the fourth day of May, one thousand nine hundred twenty-seven (Pamphlet Laws 519), entitled "An act concerning boroughs, and revising, amending, and consolidating the law relating to boroughs," by further regulating the affairs of boroughs; and revising, amending and changing the law relating thereto.

"The Borough Code."

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