

oyer and terminer and quarter sessions of the peace or other proper court of record, and pay the money deposited in lieu of bail and recognizance with surety or sureties to the clerk of said courts, taking a receipt therefor from the said clerk, and the money so received by and deposited with the clerk of the said court, together with the return of prosecutions and proceedings, shall then be treated and disposed of in the same manner and to the same effect as money deposited in lieu of bail and recognizances with surety or sureties in criminal prosecutions, desertion and nonsupport and surety of the peace proceedings pending in the said courts.

Receipt from clerk.

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 That all acts or parts of acts inconsistent herewith are hereby repealed.

Repeal.

APPROVED—The 7th day of April, A. D. 1921.

WM. C. SPROUL.

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NO. 70.

AN ACT

To amend the act of the seventeenth day of July, Anno Domini one thousand nine hundred and nineteen (Pamphlet Laws, ten hundred twenty-one), entitled "An act to exempt from taxation public property used for public purposes, actual places of religious worship, places of burial not used or held for private or corporate profit, and institutions of purely public charity, and repealing prior acts relating thereto."

Section 1. Be it enacted, &c., That section one of the act, approved the seventeenth day of July, one thousand nine hundred and nineteen (Pamphlet Laws, ten hundred and twenty-one), entitled "An act to exempt from taxation public property used for public purposes, actual places of religious worship, places of burial not used or held for private or corporate profit, and institutions of purely public charity, and repealing prior acts relating thereto," which now reads as follows:—

Taxation.

"Section 1. Be it enacted, &c., That all churches, meeting-houses, or other regular places of stated worship, with the ground thereto annexed necessary for the occupancy and enjoyment of the same, all burial grounds not used or held for private or corporate profit, all hospitals, universities, colleges, seminaries, academies, associations, and institutions of learning, benevolence, or charity, with the grounds thereto annexed and necessary for the occupancy and enjoyment of the same, founded, endowed, and maintained by the public or private charity, and all schoolhouses belonging to any county, borough, or school district, all court-houses, jails, poorhouses, and all other public property used for public purposes, with the ground thereto

Section 1, act July 17, 1919 (P. L. 1921), cited for amendment.

annexed and necessary for the occupancy and enjoyment of the same, be, and the same are hereby, exempted from all and every county, city, borough, bounty, road, school and poor tax: Provided, That all property, real or personal, other than that which is in actual use and occupation for the purposes aforesaid, and from which any income or revenue is derived, shall be subject to taxation, except where exempted by law, for State purposes, and nothing herein contained shall exempt same therefrom: And provided, That all property, real and personal, in actual use and occupation for the purposes aforesaid, shall be subject to taxation, unless the person or persons, association or corporation, so using and occupying the same, shall be seized of the legal or equitable title in the realty and possessor of the personal property absolutely," shall be amended to read as follows:—

Section 1. Be it enacted, &c., That all churches, meeting-houses, or other regular places of stated worship, with the ground thereto annexed necessary for the occupancy and enjoyment of the same, all burial grounds not used or held for private or corporate profit, all hospitals, universities, colleges, seminaries, academies, associations, and institutions of learning, benevolence, or charity, with the grounds thereto annexed and necessary for the occupancy and enjoyment of the same, founded, endowed, and maintained by the public or private charity: *Provided, That the entire revenue derived by the same be applied to the support of and to increase the efficiency and facilities thereof, the repair and the necessary increase of grounds and buildings thereof, and for no other purpose;* and all schoolhouses belonging to any county, borough, or school district, all courthouses, jails, poorhouses, and all other public property used for public purposes, with the ground thereto annexed and necessary for the occupancy and enjoyment of the same, be, and the same are hereby, exempted from all and every county, city, borough, township, bounty, road, school, and poor tax: Provided, That all property, real or personal, other than that which is in actual use and occupation for the purposes aforesaid, and from which any income or revenue is derived, shall be subject to taxation, except where exempted by law, for State purposes, and nothing herein contained shall exempt same therefrom: And provided, That all property, real and personal, in actual use and occupation for the purposes aforesaid, shall be subject to taxation, unless the person or persons, association or corporation, so using and occupying the same, shall be seized of the legal or equitable title in the realty and possessor of the personal property absolutely.

APPROVED—The 9th day of April, A. D. 1921.

WM. C. SPROUL