

No. 25.

AN ACT

To amend section one of an act, approved the seventeenth day of July, one thousand nine hundred and nineteen (Pamphlet Laws, one thousand 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," as amended, by extending the provisions thereof to property owned, occupied, and used by any branch, post, or camp of honorably discharged soldiers, sailors, and marines; and discharging certain taxes.

Section 1. Be it enacted, &c., That section one of an act approved the seventeenth day of July, one thousand nine hundred and nineteen (Pamphlet Laws, one thousand 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 was amended by an act, approved the ninth day of April, one thousand nine hundred and twenty-one (Pamphlet Laws, one hundred and nineteen), entitled "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,'" is hereby further 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 school-houses belonging to any county, borough, or school district, all court-houses, jails, poor-houses, and all other public property used for public

Taxation.

Section 1, act of April 9, 1921 (P. L. 119), amended.

Places of worship.

Burial grounds.

Institutions of learning or charity.

Provide.

School-houses

Public property.

Property of posts, camps or branches, of honorably discharged soldiers, etc.
 Proviso.
 State taxes.
 Proviso.
 Title.
 Certain taxes levied since January 1, 1925, discharged.
 No such taxes now unpaid shall be collected.

purposes, with the ground thereto annexed and necessary for the occupancy and enjoyment of the same, *and all real and personal property, owned, occupied and used by any branch, post, or camp of honorably discharged soldiers, sailors, and marines*, he, 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.

Section 2. That all taxes, levied since the first day of January, one thousand nine hundred and twenty-five, upon any real or personal property, owned, occupied, and used by any branch, post, or camp of honorably discharged soldiers, sailors, or marines, and remaining unpaid, are hereby discharged, and the trustees or other persons charged with the financial management of such branch, post, or camp are relieved and discharged from the payment thereof, and no such taxes now unpaid shall be collected or be made a lien upon the property of such branch, post, or camp by the authority levying the same.

APPROVED—The 17th day of March, A. D. 1925.

GIFFORD PINCHOT.