

or taxes payable to the Commonwealth upon the recording of deeds, mortgages,\* and other instruments in writing and upon the commissions of public officers, but in all other respects such recorders of deeds shall continue to collect such fees or taxes as heretofore, and to exercise all of the powers now conferred upon them by law.

Fees retained by recorder to be paid into county treasury at time county treasurer is required to make his return of fees to Department of Revenue.

Section 2. All fees and commissions heretofore retained by recorders of deeds in counties of the first class for their own use for services performed by them, as agents of the Commonwealth in collecting the fees or taxes set forth in section one hereof, shall, after the effective date of this act, be paid into the treasuries of their respective counties at the times such recorders of deeds are required to make return of such fees or taxes to the Department of Revenue of the Commonwealth.

Inconsistent acts repealed.

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 All acts or parts of acts inconsistent herewith are hereby repealed.

When effective.

Section 4. This act shall become effective immediately upon its final enactment.

\* "mortgages" in the original.

APPROVED—The 8th day of April, A. D. 1937.

GEORGE H. EARLE

No. 62

### AN ACT

Relating to counties of the first class, and the duties of the treasurers thereof in connection with the collection of certain taxes, fees, license taxes, and license fees payable to the Commonwealth, and making provision for the disposition of the compensation therefor heretofore received by such treasurers.

County treasurers in counties of the first class shall cease to be agents of the Commonwealth for the collection of mercantile license taxes, auctioneers', brokers', and other taxes.

Section 1. Be it enacted, &c., That county treasurers in counties of the first class, from and after the effective date of this act, shall cease to be agents of the Commonwealth, any other provision of any act of Assembly to the contrary notwithstanding, for the collection of mercantile license taxes, auctioneers', brokers', agents', and factors' license taxes, license fees payable by persons keeping for profit shooting galleries, shuffleboard rooms, billiard or poolrooms, bowling alleys, and similar alleys, and places by the owners or lessees of places of amusement, by hawkers and peddlers, by owners of dogs, by persons operating or keeping kennels, by applicants for fishing licenses, hunters' licenses, and all other taxes or fees payable to the Commonwealth which it is now their duty to collect, but in all other respects such treasurers shall continue to collect such taxes, fees, license taxes, and license fees as heretofore, and to exercise all of the powers now conferred upon them by law.

Section 2. All fees and commissions heretofore retained by county treasurers in counties of the first class for their own use for services performed by them, as agent of the Commonwealth in collecting the taxes, fees, license taxes, and license fees set forth in section one hereof, shall, after the effective date of this act, be paid into the treasuries of their respective counties at the times such treasurers are required by law to make return of such taxes, fees, license taxes, and license fees to the Department of Revenue of the Commonwealth.

Fees retained to be paid into the county treasury at the time the county treasurer is required to make fee and tax returns to Department of Revenue.

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

Inconsistent acts repealed.

Section 4. This act shall become effective immediately upon its final enactment.

When effective.

APPROVED—The 8th day of April, A. D. 1937.

GEORGE H. EARLE

No. 63

### AN ACT

Authorizing cities of the first class to set-off delinquent taxes and interest, penalties, and costs due thereon against claims and accounts due by such cities; and prescribing the powers and duties of the city controller in such cases.

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.

Delinquent taxes of cities of the first class.  
"Person," defined.

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

"Delinquent taxes," defined.

Section 2. The city controller of any city of the first class, in auditing the claim or account of any person against such city, shall have power in his discretion to inquire of the receiver of taxes of the city whether such person is indebted to the city for or on account of any delinquent taxes. In any case where it shall be found that such person is so indebted to the city, the controller shall have power to withhold his approval to the payment of such claim or account, in whole or in part, until such person shall have entered into an agreement with the controller, as hereinafter provided.

The controller, when auditing claims of persons against the city, may ascertain if such person owes delinquent taxes to said city.

Section 3. The city controller shall have power to enter into such agreements, as he may deem necessary, to assure the payment of delinquent taxes by persons having claims or accounts against the city, including therein provision for the application of moneys due by

Controller may enter into agreements to insure the payment of said delinquent taxes.