

writs of estrepement in other cases: [now have] Provided, That any such writ may be dissolved, at any time during the period established by law for the redemption of such lands by the owner or owners thereof, upon the payment to the [county treasurer of the proper county] *proper party* the full redemption money, and the payment to the prothonotary of said court, of all costs of such writ of estrepement: Provided further, That upon the dissolution of such writ of estrepement, by redemption of the land, the [pro rata] amount [of the twenty-five per centum] *allowed by law to the purchaser or purchasers*, which [would have] *has* accrued at the time such redemption be made, shall only be required to be paid.

Proviso.

When and how writ may be dissolved.

Proviso.

*The term "waste," as used in this act, shall be construed to mean and include the spoil or destruction done or permitted to lands, houses, gardens, trees, or other corporeal hereditaments, including the quarrying and mining of coal or other minerals, whether in new or existing quarries or mines, and all such other acts as will do lasting injury to the premises.*

"Waste" defined.

APPROVED—The 2d day of July, A. D. 1937.

GEORGE H. EARLE

No. 581

AN ACT

To amend sections four and five of the act, approved the twenty-sixth day of April, one thousand nine hundred and thirty-five (Pamphlet Laws, ninety), entitled "An act to promote uniformity in the assessment and taxation of properties and persons within the territorial limits of cities of the second class A, by providing that city and school taxes within such territorial limits shall be assessed, levied, and collected upon the basis of the assessments for taxation for county purposes; and requiring the furnishing of tax duplicates by the county taxing authorities to such cities and to school districts coterminous therewith; abolishing the department of assessors in cities of the second class A; consolidating tax statements covering city, school, county, and poor taxes therein, and making uniform the time for levy and collection of said taxes respectively, and regulating the discounts therefrom and penalties thereon," providing for uniform discount and uniform penalties; making mandatory the issuance of a single tax statement by the tax collector on or before a fixed date; giving the taxpayers option of payment of taxes in quarterly installments.

Section 1. Be it enacted, &c., That sections four and five of the act, approved the twenty-sixth day of April, one thousand nine hundred and thirty-five (Pamphlet Laws, ninety), entitled "An act to promote uniformity in the assessment and taxation of properties and persons within the territorial limits of cities of the second class

Sections 4 and 5, act of April 26, 1935 (P. L. 90), amended.

A, by providing that city and school taxes within such territorial limits shall be assessed, levied, and collected upon the basis of the assessments for taxation for county purposes; and requiring the furnishing of tax duplicates by the county taxing authorities to such cities and to school districts coterminous therewith; abolishing the department of assessors in cities of the second class A; consolidating tax statements covering city, school, county, and poor taxes therein, and making uniform the time for levy and collection of said taxes respectively, and regulating the discounts therefrom and penalties thereon," are hereby amended to read as follows:

Discounts and penalties.

Section 4. Upon all such taxes the taxables shall be allowed [the same discounts for prompt payment and shall be subject to the same penalties for delay or delinquency in payment, as is now provided under existing law relating to the particular tax, and where such existing laws fix specific dates for such discounts and penalties, corresponding times shall be calculated from the time duplicates issue under the provisions of this act.] *a discount of two (2%) per centum, if paid on or before the thirtieth day of April, and said taxes shall be payable at face during the months of May and June, and, if not paid on or before the thirtieth day of June, the said taxes shall be deemed delinquent and shall be subject to a penalty of two (2%) per centum up to July thirty-first, and, in addition thereto, interest on the face amount of said delinquent taxes at the rate of one-half of one per centum per month for each and every month, or part thereof, that the same may be delinquent after the thirty-first day of July of said year.*

Duty of tax collector.

Section 5. It shall be the duty of the collector of taxes in the issuing of tax statements to include [so far as practicable] all city, school, county, and poor taxes against the same properties or persons upon one statement for each year, and said tax statement shall be mailed to the taxpayer by the tax collector not later than the first day of April of each calendar year. Taxables shall have the option to elect to pay the total amount of their city, county, school, and poor taxes in four equal quarterly payments as follows, viz.:

Quarterly payments.

*The first quarterly payment during the months of April, May and June; the second quarterly payment during the month of July; the third quarterly payment during the month of October; and the fourth quarterly payment during the month of January. The first quarterly payment shall become delinquent if not paid on or before the thirtieth day of June; the second quarterly payment shall become delinquent if not paid on or before the thirty-first day of July; the third quarterly payment shall become delinquent if not paid on or before the thirty-first day of October; the fourth quarterly*

payment shall become delinquent if not paid on or before the thirty-first day of January.

The discount, as provided under section four, shall be allowed to the taxable on his first quarterly payment only, provided the same shall be paid on or before the thirtieth day of April. Upon default in the payment of any quarterly installment, the entire unpaid balance shall thereupon become due and owing by the taxable, and said unpaid balance shall bear the same penalties and interest charges as is hereinbefore provided.

Section 2. All acts and parts of acts, general, local or special, inconsistent herewith are hereby repealed.

Inconsistent acts repealed.

Section 3. This bill shall become effective January 1, 1938.

When effective.

APPROVED—The 2d day of July, A. D. 1937.

GEORGE H. EARLE

No. 582

### AN ACT

Authorizing and empowering any city, county, school district, or other municipality which shall have acquired a limited title to real estate for municipal purposes, to secure a title in fee simple to any such real estate; and providing and regulating the procedure in such cases.

Section 1. Be it enacted, &c., That any city, county, school district, or other municipality shall have power, in the method herein prescribed, to acquire title in fee simple to any real estate to which such municipality shall have previously acquired a lesser estate in any manner; provided that such real estate shall have been used or held for a public purpose for a period of not less than ten years.

Power to acquire title in fee simple where previously acquired lesser estate.

Proviso.

Section 2. The proper authorities of such municipality are authorized and empowered, by ordinance or resolution, to declare its intention to acquire a fee simple title in such real estate, which ordinance or resolution shall indicate such real estate with reasonable accuracy. Upon the adoption of passage of such ordinance or resolution, it shall be advertised once in two newspapers of general circulation and in the legal periodical within the county wherein the real estate is situated. Such advertisement shall include a brief description of the real estate, the manner and date or approximate date of original acquisition, if known, and the name or names of the owner or owners of such real estate at the time of its original acquisition for municipal purposes, if known. Upon the completion of such advertisement, a certified copy of the ordinance or

Municipality by ordinance or resolution declares intention to acquire the fee simple title.

Advertisement once in two newspapers of general circulation and in the legal periodical within the county.

Contents of advertisement.