

Inconsistent acts repealed.

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 All acts and parts of acts inconsistent herewith are hereby repealed.

Act effective immediately.

Section 4. The provisions of this act shall become effective immediately upon final enactment.

APPROVED—The 13th day of April, A. D. 1943.

EDWARD MARTIN

No. 29

AN ACT

To amend the title and Section 1 of, and to add Sections 2.1, 2.2, 2.3, and 2.4 to the act, approved the twenty-fourth day of July, one thousand nine hundred forty-one (Pamphlet Laws, four hundred ninety-six), entitled "An act providing that taxes on unseated lands shall be collected and returned in the same manner and at the same time as taxes on seated lands," providing that in counties of the seventh and eighth classes, taxes on unseated lands shall be returned by the tax levying authorities to the county commissioners, and collected by the county treasurer.

Taxation.

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

Title and act of July 24, 1941, P. L. 496, section 1, amended.

Section 1. The title and section one of the act, approved the twenty-fourth day of July, one thousand nine hundred forty-one (Pamphlet Laws, four hundred ninety-six), entitled "An act providing that taxes on unseated lands shall be collected and returned in the same manner and at the same time as taxes on seated lands," are hereby amended to read as follows:

AN ACT

Except in counties of the seventh and eighth classes, taxes on unseated lands to be collected and returned in same manner as taxes on seated lands.

Providing that taxes on unseated lands, *except in counties of the seventh and eighth classes*, shall be collected and returned in the same manner and at the same time as taxes on seated lands; *and that in counties of the seventh and eighth classes such taxes shall be returned to the county commissioners and collected by the county treasurer.*

Taxes on unseated lands in counties of seventh and eighth classes to be returned to county commissioners and collected by county treasurer.

Section 1. Hereafter all taxes on unseated lands within the Commonwealth of Pennsylvania, *except in counties of the seventh and eighth classes*, shall be collected and returned in the same manner and at the same time as now provided by the laws of this Commonwealth for the collection and return of taxes on seated lands.

4 sections added.

Section 2. The said act is hereby amended by adding thereto after section two, four new sections to read as follows:

*Section 2.1. In counties of the seventh and eighth classes, taxes charged upon unseated lands shall be certified and returned by the several authorities levying the same to the county commissioners on or before July first of each year.*

*The county commissioners shall certify such returns to the county treasurer, whose duty it shall be to receive the taxes contained in such returns.*

*Section 2.2. In counties of the seventh and eighth classes, all taxes levied upon unseated lands shall be paid to the county treasurer by the owner or owners of such unseated lands, within the year for which the same are levied; and in case of the refusal or failure of any owner or owners of such unseated lands to pay the taxes so levied within the year for which the same are levied and collectible, then interest at the rate of six per centum per annum is to be charged upon the amount of said taxes or any part thereof remaining due and unpaid, from and after the first day of the year following that for which said taxes were levied, until the same has been paid in full or the land sold as provided by law for the sale of unseated lands.*

*Section 2.3. In counties of the seventh and eighth classes, when taxes upon unseated lands are paid to a county treasurer by the owners or claimants of said lands, it shall be the duty of such treasurer to enter such payments upon the proper book kept by him for the purpose; and if requested by the person paying such taxes, give a certified copy under the official seal of said county treasurer, of the entries in such book, specifying the name of the person or persons as whose property such lands are taxed, the location of such lands, the number of the warrant and the number of acres, or other description thereof, the kind and amount of taxes assessed thereon and so paid, the date of payment of the same, and the name of the person or persons paying the said taxes and for whose use the same are paid: Provided, That the said treasurer shall be entitled to receive therefor from the person demanding the said receipt or certified copy the sum of twenty-five cents.*

*Section 2.4. In counties of the seventh and eighth classes, it shall be the duty of the said treasurer on receiving the said taxes or any part thereof, and not before, to pay over the amount thereof to the tax levying authorities who shall, respectively, be entitled to the same.*

*Section 3. The provisions of this amendment shall become effective for taxes on unseated lands in counties of the seventh and eighth classes for the year one thousand nine hundred forty-four.*

Taxes on unseated lands in counties of seventh and eighth classes to be returned on or before July 1st of each year.

Taxes payable within year for which levied.

6 per cent. per annum charged delinquents.

Duty of county treasurer.

Proviso.

Provisions of this amendment effective for year 1944.

APPROVED—The 13th day of April, A. D. 1943.

EDWARD MARTIN