

## No. 170

## AN ACT

Requiring certain taxes of the political subdivisions in counties of the first class to be stricken from the records; prohibiting such taxes from being included in the computation of the solvent debts of such political subdivisions; providing for the collection thereof.

## Taxes.

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

Certain taxes to be stricken from records in first class county.

Section 1. Whenever the receiver or collector of taxes in any county of the first class shall ascertain that the lien upon real estate of any tax levied for county, city, school, institution or poor purposes, has been discharged by operation of law, and that such real estate has changed ownership since the date of the levy of the tax, it shall be the duty of such receiver or collector of taxes to strike such tax or taxes from his records.

Section 2. The receiver or collector of taxes shall prepare a list of such tax or taxes thus stricken from his records and send it to the taxing authorities and officers in whose possession a record of such tax or taxes may be, together with a notice of his action.

Section 3. Upon receipt of the notice from the receiver or collector of taxes by the taxing authorities and officers in whose possession a record of the tax or taxes may be, it shall be their duty to strike such tax or taxes from their records.

Taxes stricken shall not be used in solvent debt computations.

Section 4. The amount of the tax or taxes thus stricken from the records shall not thereafter be used in computing the solvent debts of such county, city, school, institution or poor district.

Section 5. Nothing contained in this act shall be construed as repealing or changing the existing laws relating to the collection of such tax or taxes, and in any action instituted for collection of such tax or taxes, the list of such tax or taxes prepared by the receiver or collector of taxes, or a certified copy thereof, shall be prima facie evidence of the liability of the party who was the owner or registered owner of the property at the time the levy of such tax or taxes was made.

Inconsistent acts repealed.

Section 6. The act, approved the ninth day of June, one thousand nine hundred and thirty-nine (Pamphlet Laws, three hundred twenty-two), entitled "An act requiring certain taxes of the political subdivisions in counties of the first class to be stricken from the records, and prohibiting such taxes from being included in the computation of the solvent debts of such political subdivisions," and all other acts and parts of acts, general, local or special, inconsistent with this act, are hereby repealed.

Section 7. This act shall become effective immediately upon final enactment. Act effective immediately.

APPROVED—The 21st day of May, A. D. 1943.

EDWARD MARTIN

No. 171

AN ACT

To amend the title and section one of the act, approved the eighth day of July, one thousand nine hundred and nineteen (Pamphlet Laws, seven hundred eighty-two), entitled "An act providing that clerks assisting the registers of wills in the collection of inheritance taxes, in counties having a population of less than one million five hundred thousand inhabitants, shall be appointed and their compensation fixed by the Auditor General; and prescribing the method of their payment and that of other expenses incident to the collection of said taxes," by providing that the Secretary of Revenue shall appoint and fix the compensation of clerks, appraisers, investigators or other persons assisting the register of wills in the collection of inheritance taxes in all counties; requiring the approval of the Secretary of Revenue to pay the compensation from such taxes; and providing for the payment of the cost of registers' bonds.

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

Section 1. The title of the act, approved the eighth day of July, one thousand nine hundred and nineteen (Pamphlet Laws, seven hundred eighty-two), entitled "An act providing that clerks assisting the registers of wills in the collection of inheritance taxes, in counties having a population of less than one million five hundred thousand inhabitants, shall be appointed and their compensation fixed by the Auditor General; and prescribing the method of their payment and that of other expenses incident to the collection of said taxes," is hereby amended to read as follows:

An act providing that clerks, *appraisers, investigators and other persons* assisting the registers of wills in the collection of inheritance taxes, in *all* counties [having a population of less than one million five hundred thousand inhabitants] shall be appointed and their compensation fixed by the [Auditor General] *Secretary of Revenue*; and prescribing the method of their payment and that of other expenses incident to the collection of said taxes, *including cost of registers' bonds*.

Section 2. Section 1 of the said act is hereby amended to read as follows:

Section 1. Be it enacted, &c., That all clerks, *appraisers, investigators* and other persons [other than

Title and section 1, act of July 8, 1919. P. L. 782. amended.