

No. 99

AN ACT

Amending the act of May 29, 1931 (P. L. 280), entitled "An act relating to delinquent taxes on seated lands, and prescribing interest charges on nonpayment thereof; requiring the receivers and collectors of county, city, borough, town, township, school district and poor district taxes to make a return to the county commissioners of such unpaid taxes, and providing for the lien thereof; authorizing the county treasurers to collect such taxes, and to sell seated lands at public sale for taxes heretofore or hereafter returned as unpaid; and authorizing the county commissioners to purchase such lands and resell the same under certain circumstances," regulating the time within which the county treasurer shall pay over and distribute taxes collected by him.

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

Delinquent taxes
on seated lands.

Section 1. Section 3, act of May 29, 1931 (P. L. 280), entitled "An act relating to delinquent taxes on seated lands, and prescribing interest charges on nonpayment thereof; requiring the receivers and collectors of county, city, borough, town, township, school district and poor district taxes to make a return to the county commissioners of such unpaid taxes, and providing for the lien thereof; authorizing the county treasurers to collect such taxes, and to sell seated lands at public sale for taxes heretofore or hereafter returned as unpaid; and authorizing the county commissioners to purchase such lands and resell the same under certain circumstances," is amended to read:

Section 3, act of
May 29, 1931,
P. L. 280,
amended.

Section 3. After the receipt of such returns and recording thereof upon the said docket, the county commissioners shall certify said returns, together with all previous returns for delinquent taxes filed in the office of the said commissioners which may have been filed under law heretofore authorizing the same, to the county treasurer, who is authorized and empowered to receive and collect the same, and who shall sell the seated lands upon which such taxes were assessed and levied to secure the payments of such taxes as are unpaid and the accruing costs and interest as hereinafter provided. The treasurer shall keep a record of all taxes received or collected by him, and *at least quarterly shall* pay over and distribute the same, less the cost and charges to which he may be entitled, to the proper parties entitled to receive the same, for the uses and purposes for which such taxes were assessed or *levied, and shall certify to the county commissioners, within fifteen days following [the] *each* payment thereof, a list of the taxes thus by

Certification to
county treasurer.

Treasurer to
sell lands.

Record of
collections.

* "levied" in original.

Tax Return
Docket.

him collected for entry and satisfaction upon the said Tax Return Docket of Seated Lands, to be kept by the county commissioners.

APPROVED—The 18th day of June, A. D. 1959.

DAVID L. LAWRENCE

No. 100

AN ACT

Amending the act of March 10, 1949 (P. L. 30), entitled "An act relating to the public school system, including certain provisions applicable as well to private and parochial schools; amending, revising, consolidating and changing the laws relating thereto," providing for the employment of a certified public accountant by joint boards and merged school districts.

Public School
Code of 1949.

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

Section 1706,
act of March 10,
1949, P. L. 30,
amended August
2, 1955, P. L.
294, further
amended.

Section 1. Section 1706, act of March 10, 1949 (P. L. 30), known as the "Public School Code of 1949," amended August 2, 1955 (P. L. 294), is amended to read:

Section 1706. Joint School Treasurer.—The treasurer of each joint school or department shall give an approved bond to the several districts establishing the same, to be filed with president of any one of the boards of school directors establishing such joint school or department. The account of such treasurer shall be audited in the same manner and by the same auditors as his account as treasurer of the school district is audited, or in the discretion of the joint board or joint school committee by three auditors selected by the board or committee from among the total number of auditors of all the member districts, *or the joint board or joint school committee may employ a certified public accountant to audit the accounts of the joint board treasurer and to fix his compensation.* Such joint school treasurer shall be subject to all the provisions of this act, the same as the treasurer of any school district, so far as they apply to him.

Section 2401,
act of March 10,
1949, P. L. 30,
amended August
9, 1955, P. L.
310, further
amended.

Section 2. Section 2401 of the act, amended August 9, 1955 (P. L. 310), is amended to read:

Section 2401. By Whom Audited.—The finances of every school district *and of every joint school board*, in every department thereof, together with the accounts of all school treasurers, school depositories, teachers' retirement funds, teachers' institute funds, directors' association funds, sinking funds, and other funds belonging to or controlled by the district, shall be properly audited as follows: