LAWS

OF THE

GENERAL ASSEMBLY

OF THE

STATE OF PENNSYLVANIA,

PASSED AT THE SESSION OF 1860,

IN THE

EIGHTY-FOURTH YEAR OF INDEPENDENCE.

WITH AN APPENDIX.

HARRISBURG:
A. BOYD HAMILTON, STATE PRINTER.
1860.

No. 98.

AN ACT

Relative to Taxes, Rates and Levies payable to the city of Allegheny.

SECTION 1. *Be it enacted by the Senate and House of Representatives of the Commonwealth of Pennsylvania in General Assembly met, and it is hereby enacted by the authority of the same*, That all taxes, rates and levies, (except street assessments,) payable to the city of Allegheny, shall be payable at the office of the city treasurer; and said treasurer shall make allowance to all payers of taxes, rates and levies aforesaid, who shall pay the same in the year for which they are assessed, as follows, viz: Taxes, rates and levies, where paid.

Five per cent. if paid on or before the first day of July. When paid.

Four per cent. if paid on or before the first day of August.

Two per cent. if paid on or before the first day of September.

If paid after the first day of September, and on or before the first day of October, no deduction shall be made.

If paid after the first day of October, and on or before the first day of November, an addition of five per cent. shall be added to and payable on the same.

And if not paid until after the first day of November, then an addition of ten per cent. shall be added to and payable on the same.

SECTION 2. From and after the passage of this act, all taxes, rates, levies and assessments which may be lawfully imposed or assessed by the city of Allegheny, or by authority thereof, on any real estate in said city, by provisions of this or any other act of assembly, shall be liens on said real estate, (together with all additions to and charges on said taxes, rates, levies and assessments;) and said liens shall have priority over, and be fully paid and satisfied, before any other lien whatever (except other taxes) on said real estate. Taxes to be liens on real estate.

SECTION 3. The treasurer shall render each and every day, or as often as required, to the chairman of the finance committee of the councils of said city, an account of each item of his receipts; and shall on the first day, or within the first week of September annually, give public notice, in such newspaper as councils have authorized to do the printing of said city, to all persons who shall have omitted to pay their taxes, rates, levies or assessments aforesaid, requiring said delinquents to pay the same on or before the first day of October next following after said day; and that if the same be not paid on or before said first day of October, then five per cent. will be added to and made payable thereon: *Provided*, The same be paid on or before the first day of November next following; and that if the same be not paid on or before the said first day of November next following, then ten per cent. shall be added thereto and made payable thereon. Treasurer to render an account of items of receipts. Notice to be published of persons who omit to pay taxes. Proviso.

SECTION 4. It shall be the duty of the treasurer to issue his warrants before the fifth day of said month of November, di- When treasurer to issue his warrants.

rected to the ward constable of each ward respectively, or to any other qualified voter thereof, having first obtained adequate security (approved by the finance committee of councils) for the performance of his or their duty, commanding each of them to levy said taxes, with all costs and charges accrued thereon, of any goods and chattels of the delinquents wheresoever found, and to make sale thereof, after advertisement, as in cases of distress for rent; which warrant shall be returnable within twenty days.

How taxes collected for want of goods and chattels.

SECTION 5. In case any of said collectors shall return to said treasurer that any of said taxes cannot be collected for want of goods and chattels on which to levy, the said treasurer shall certify the same in each case to the city solicitor, whose duty it shall be to file said certificate in the office of the prothonotary of the district court of Allegheny county, (and said prothonotary shall enter the same on the judgment docket, as judgments are entered;) and a writ of *fieri facias* shall forthwith be issuable thereon, by virtue of which the sheriff of Allegheny county shall levy upon and sell the real estate upon which said taxes have been assessed, on or before return day, or within six days thereafter; which sale shall vest in the purchaser of said real estate all the right, title and interest of the defendant in said writ, of, in and to said real estate so sold.

Treasurer to furnish certificates of all taxes.

SECTION 6. The treasurer shall, on demand and tender of fees, furnish certificates of all taxes which are a lien on real estate, and shall be entitled to receive a fee of twenty-five cents for each said certificate, and five cents for each lien certified.

Water tax, relative to collection of.

SECTION 7. If at any time during the year any tenant or occupier of premises shall be about to remove from the same, the water taxes assessed thereon being unpaid, or any part thereof, the treasurer may, upon the oath of the landlord or any collector to that effect, issue a warrant to collect said taxes forthwith.

JOHN M. THOMPSON,
Speaker of the House of Representatives pro tem.

WM. M. FRANCIS,
Speaker of the Senate.

APPROVED—The twenty-seventh day of February, Anno Domini one thousand eight hundred and sixty.

WM. F. PACKER.