

DELINQUENT TAXES, COLLECTION IN SECOND CLASS COUNTIES

Act of May 31, 1933, P.L. 1135, No. 280

Cl. 53

AN ACT

Relating to the collection of delinquent county taxes in counties of the second class; repealing all acts or parts of acts, general, local or special, inconsistent herewith.

Section 1. Be it enacted, &c., That in counties of the second class, all county taxes after the same become delinquent, as now provided by law, shall bear interest from the time said taxes become delinquent at a rate determined by the county commissioners not to exceed twelve per centum per annum until paid, and it shall be the duty of the collector of delinquent taxes to collect such interest in addition to the tax and pay the same into the county treasury.

(1 amended May 5, 1982, P.L.372, No.106)

Section 2. (2 repealed Aug. 14, 2003, P.L.83, No.20)

Section 3. This act shall not affect county taxes which are already delinquent, but that the same shall be collected as heretofore provided for by law.

Section 4. All acts or parts of acts, general, local or special, inconsistent with this act are hereby repealed.