

TAXES, COLLECTION IN BOROUGHES AND TOWNSHIPS

Act of Jun. 25, 1885, P.L. 187, No. 157

Cl. 73

AN ACT

Regulating the collection of taxes in the several boroughs and townships of this Commonwealth.

Section 4. Issuance of duplicates; collection of special and road taxes

The several county, borough, township, school, poor, and other authorities now empowered, and which may hereafter be empowered, to levy taxes within the several boroughs and townships of this Commonwealth, shall, on or before the first day of June of each year after the first election of collector of taxes under this act, issue their respective duplicates of taxes assessed to the collector of taxes of their respective boroughs and townships with their warrants attached directing and authorizing him to collect the same, but road taxes may be worked out as heretofore: Provided, That such special and other road taxes, as it may be lawful and necessary to collect in money, may, at the discretion of the supervisors or road commissioners, be placed in the hands of the collector of taxes, with their warrant for collection by him; for which he shall receive five per centum of the amount collected by him, or the same may be collected by the supervisors or road commissioners as heretofore: Provided further, That the limitations in this act, as to time and the requirements hereof relating to keeping an alphabetical list of persons charged with taxes, shall not apply to road taxes. 1885, June 25, P.L. 187, Sec. 4; 1923, June 29, P.L. 965, Sec. 1.