

**SUPPLEMENTARY ACT, SECOND CLASS CITIES, TAXATION**

**Act of May 12, 1897, P.L. 55, No. 46**

**Cl. 11**

**A FURTHER SUPPLEMENT**

To an act, entitled "An act in relation to cities of the second class, providing for the levy, collection and disbursement of taxes and water rents," approved the twenty-second day of March, Anno Domini one thousand eight hundred and seventy-seven, providing how and by whom the delinquent or outstanding taxes unpaid at the expiration or termination of the term of office of the collector of delinquent taxes of cities of the second class shall be collected, and for the discharge of such collector from liability for such unpaid taxes or for the collection thereof.

Whereas, By the acts of Assembly authorizing the appointment of collectors of delinquent taxes in cities of the second class, no provision has been made for the collection of taxes remaining unpaid at the expiration of the term of office of such collector, or the transfer of the collection thereof to his successor in office; therefore,

**Section 1. Duties of collector on expiration of term**

Upon the expiration or termination of the term of office of a collector of delinquent taxes of any city of the second class in this Commonwealth, all the books and papers required for the proper record of the affairs of his office shall be delivered to the controller of said city, together with sworn itemized statements, by wards, of all the taxes and water rents on the lists of taxes received by him for collection then remaining unpaid, showing in whose name and for what year such taxes and water rents were assessed, the character and the amount of the said taxes and water rents, and when a lien or liens have been filed therefor, in what court and to what number and term such liens have been filed; and thereupon the said collector shall be discharged from all liability for such unpaid taxes and water rents, or for the collection thereof, and the controller of such city shall give such collector credit on his account for the amount of such unpaid taxes and water rents as shown on said lists: provided, that such collector has fully and entirely complied with all the laws of this Commonwealth relating to taxes and water rents, including all laws relating to the filing of liens therefor and the renewals thereof, and no discharge from any liability shall exist or be created by this act as to any tax or water rent hereafter lost to the city either in whole or in part by reason of any act, default or negligence whatsoever upon the part of such collector. Upon receipt of such books and lists of unpaid taxes and water rents by the controller of such city, he shall deliver said lists of unpaid taxes and water rents to the successor in office of said collector of delinquent taxes, and charge in his books said successor with the amount thereof; and it shall thereupon be the duty of such successor to collect the same in the manner and

with the same powers therefor, as if such lists had been received by him from the treasurer of such city. 1897, May 12, P.L. 55, Sec. 1.