

**TAXES, LAND TAKEN FOR NONPAYMENT OF**  
**Act of Apr. 19, 1901, P.L. 81, No. 53**  
AN ACT

C1. 53

Providing for the addition of five per centum of the amount of all taxes for which seated lands are returned, for non-payment of taxes thereto, and for the recovery and payment thereof to the collector of taxes or other person making such return.

Section 1. Be it enacted, &c., That from and after the passage of this act, when seated lands shall be returned for non-payment of taxes the collector of taxes or other person making such return shall add to the amount of each item of tax, for which the same is returned, five per centum thereof, which shall be recovered or collected along with said taxes, as the same are now recovered or collected by law, and when so recovered and collected the said five per centum shall be paid to the collector of taxes or other person making such return.