

TAXES COLLECTION OF
Act of Apr. 6, 1830, P.L. 272, No. 157
AN ACT

Cl. 72

Amending the Act of April 6, 1830 (P.L.272, No.157), entitled "An act for the levy and collection of taxes upon proceedings in courts, and in the offices of register and recorder, and for other purposes," further providing for the bond of prothonotaries.

Section 1. Tax on writs, deeds, etc; to be collected; prothonotary of Supreme Court.

The officers hereinafter mentioned within this commonwealth are hereby authorized to demand and receive, in addition to the fees heretofore required by law, the following sums for and on account of the Commonwealth, which shall be paid by the parties applying for the process or services mentioned, and which sum shall be taxed in the bill of costs, to abide the event of the suit and be paid by the losing party. 1830, April 6, P.L. 272, Sec. 1.

Section 2. And be it further enacted by the authority aforesaid, That the prothonotaries of the several circuit courts shall demand and receive on every writ of certiorari or habeas corpus issued by them, for the removal of any cause from the court of common pleas to the circuit courts, the sum of one dollar.

Section 3. By Prothonotaries

The prothonotaries of the Courts of Common Pleas and of the district courts, and the court of nisi prius of this Commonwealth, shall demand and receive on every original writ issued out of said courts (except the writ of habeas corpus,) on the filing of every complaint by which an action is started, and on the entry of every amicable action, the sum of fifty cents; on every writ of certiorari issued to remove the proceedings of a justice or justices of the peace or aldermen, the sum of fifty cents; on every entry of a judgment by confession or otherwise, where suit has not been previously commenced, the sum of fifty cents; and on every transcript of a judgment of a justice of the peace or alderman, the sum of twenty-five cents. 1830, April 6, p.l. 272, sec. 3; 1947, June 25, P.L. 915, sec. 1.

Compiler's Note: Section 28 of Act 207 of 2004 provided that any and all references in any other law to a "district justice" or "justice of the peace" shall be deemed to be references to a magisterial district judge.

Section 4. By Recorders

The several Recorders of Deeds shall demand and receive for every deed, and for every mortgage or other instrument in writing offered, to be recorded, fifty cents. 1830, April 6, P.L. 272, sec. 4.

Section 5. (5 repealed June 7, 1917, P.L.415, No.191)

Section 6. Tax on commissions

In lieu of the fees now receivable by the Secretary of the Commonwealth, for the use of the Commonwealth, there shall be demanded by and paid to the Recorder of Deeds within the city of Philadelphia and of the respective counties, upon the several commissions hereafter named, at or before the delivery thereof, to the several officers commissioned, viz: On the commission of inspector of salt provisions, health officers, lazaretto physician and port physician, measurers of corn and salt, superintendent of the powder magazine, regulator of weights and measures, the inspector of flour, inspector of ground black oak

bark, butter and lard, gaugers of domestic distilled spirits, the sum of ten dollars; on the commission of a Prothonotary, a Clerk of Oyer and Terminer, of Quarter Sessions, of Orphans' Court, Mayor's Courts, Register of Wills, Recorder of Deeds, notary public, interpreter of foreign languages, sheriff of a county, each ten dollars. 1830, April 6, P.L. 272, sec. 6.

Section 7. And be it further enacted by the authority aforesaid, That the prothonotaries of the several courts, and the registers and recorders above mentioned, shall each and all on or before the first day of October, in every year, account for on oath or affirmation, to the Auditor General, and pay into the treasury the several amounts of taxes by them respectively received, previous to the first day of September in each year, in pursuance of this act, deducting therefrom three per centum for the use of the county for receiving and paying over said amount.

(1972 ACT 329 P.L. 1458 SEC. 1)

Section 8. To annex return

The several prothonotaries, registers and recorders aforesaid, shall annex to the said account a return upon oath or affirmation, of the writs of error, appeals, writs of certiorari and habeas corpus, for the removal of causes, original writs, complaints by which an action is started, amicable actions, certioraris, judgments in cases where suits have not been previously commenced, deeds, mortgages, and other instruments of writing, letters testamentary and letters of administration, which shall be transmitted to the department of revenue with the account aforesaid. 1830, April 6, P.L. 272, sec. 8; 1947, June 25, P.L. 915, sec. 2.

Section 9. And be it further enacted by the authority aforesaid, That each and all of the aforesaid officers shall, on or before the first day of August, one thousand eight hundred and thirty, become bound in an obligation, with at least two sufficient sureties, in one-third of the amount fixed by law for sheriff's bonds, in the respective counties, by the act of the twenty-eighth day of March, one thousand eight hundred and three, entitled "An act directing sheriffs and coroners to give sufficient sureties for the faithful execution of their official duties, and for other purposes," and to be recorded and admitted in evidence, according to the provisions of said law, the condition of which obligation shall be, that the said officer so bound shall well and truly pay over all the taxes demanded and received under this act, to the State Treasurer, and in all other particulars shall conform to the provisions of this act, and the effect, rights and remedies of said bond shall be governed by the provisions of the said act of the twenty-eighth of March, one thousand eight hundred and three. The cost of the prothonotary's bond shall be paid by the county.

(9 amended June 15, 1978, P.L.469, No.65)

Section 10. And be it further enacted by the authority aforesaid, That if the said prothonotaries, registers and recorders shall neglect or refuse to settle and pay over the full amount to the State Treasurer at the times hereinbefore directed, the Auditor General shall direct the proper attorney for the commonwealth in the respective county, to sue for and recover the same, without any stay of execution, and without allowing to such prothonotary, register or recorder any compensation or commissions.