

COUNTY OFFICERS, ACCOUNTS
Act of May. 14, 1874, P.L. 175, No. 105
AN ACT

CL. 72

Relating to accounts of the several county officers of this commonwealth.

Section 1. Be it enacted, &c., That the treasurer of the city of Philadelphia, and all county and city treasurers, every recorder of deeds, register of wills, prothonotary, clerk of the court of quarter sessions and clerk of orphans' court in the commonwealth, are hereby required to render to the auditor general and state treasurer quarterly returns of all moneys received by them for use of the commonwealth, from tax on original writs, judgments, amicable actions, certiorari and transcripts from justices of the peace, as now provided by law, designating under proper heads the source from which the money was received; and all such moneys so collected shall be paid into the state treasury quarterly, or oftener, if required by the state treasurer.

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 2. The quarterly returns provided for in the preceding section shall be rendered by the treasurer of Philadelphia, and all county and city treasurers and all other county officers named therein, on the first Monday of July next, and quarterly thereafter.

Section 3. Any officer who shall refuse or neglect to make the returns and pay over the amount due the commonwealth within thirty days, as required by the preceding section of this act, shall forfeit his fees and commissions on the whole amount of money collected during the quarter; and in case the return is not made within thirty days after such return is due, and the money due the commonwealth paid into the state treasury, a penalty of ten percent. shall be added to the amount of tax found due.

Section 4. The state treasurer and auditor general (or any agent appointed by either of them) are hereby authorized to examine the accounts of any county officer who shall refuse to make the returns within the time specified as required by the third section of this act, and upon the report of such agent shall proceed to settle an account against such office in the same manner that accounts are now settled against county officers: Provided, That if the amount of said account is not paid into the treasury within fifteen days from date of settlement, then said account shall be placed in the hands of the attorney general for collection, and shall bear interest from fifteen (15) days after date of settlement at the rate of twelve per cent. Per annum: And provided further, That to every such account settled, fifty percent. on the amount due the commonwealth shall be added, to include any losses which might otherwise accrue to the commonwealth from such neglect or refusal to furnish the returns and pay over the amount found due.

Section 5. The state treasurer may, if he deem it conducive to the public interest, proceed immediately against the sureties of any officer who shall neglect to render his returns and pay over the amount due the commonwealth.

Section 6. That all acts or parts of acts inconsistent herewith be and the same are hereby repealed.