

UNSEATED LANDS, TAXATION OF
Act of Apr. 30, 1879, P.L. 34, No. 32
AN ACT

Cl. 53

Requiring county treasurers to enter the payment of taxes upon unseated lands in the proper book, and prescribing the form of receipt to be given for such payment, and making the receipt evidence, and requiring county commissioners to procure books and official seal for county treasurer.

Section 1. Record of payment of taxes

In all cases where taxes upon unseated lands are paid to a county treasurer by the owners or claimants of said lands, it shall be the duty of such treasurer to enter such payments upon the proper book kept by him, for the purpose, and if requested by the person paying such taxes, give a certified copy, under the official seal of said county treasurer, of the entries in such book, specifying the name of the person or persons as whose property such lands are taxed, the location of such lands, the number of the warrant, and the number of acres or other description thereof, the kind and amount of taxes assessed thereon and so paid, the date of payment of the same, and the name of the person or persons paying the said taxes and for whose use the same are paid: provided, that the said treasurer shall be entitled to receive therefor, from the person demanding the said receipt or certified copy, the sum of twenty-five cents. 1879, April 30, P.L. 34, Sec. 1.

Section 2. Books and seal to be procured

In order that county treasurers may be enabled to carry out the provisions of this act, the county commissioners of the proper county are hereby required to procure and furnish for said treasurers the proper book or books, together with an official seal of said office, for their respective counties; such book, or books, and seal, when necessary, shall be procured on or before the first day of January, 1880, and all payments of taxes as aforesaid after said date shall be entered therein. 1879, April 30, P.L. 34, Sec. 2.