

AN ACT

To provide for the more efficient collection of taxes, regulating appointments in the Department of the Receiver of Taxes, and authorizing the establishment of local branch tax offices in cities of the first class.

Section 1. Be it enacted, &c., That the municipal authorities in cities of the first class are hereby authorized to provide for the establishment and maintenance of so many local branch offices as may be deemed necessary or convenient, for the payment and receipt of taxes upon real estate, within such boundaries with respect to each of said branch offices as may be prescribed, and for the payment and receipt of State taxes payable by persons residing within said boundaries, together with such other moneys, now payable to the Receivers of Taxes in such cities, as may be provided for by ordinance.

Section 2. For each of the said local branch tax offices which may be established, as provided for in section one, there shall be appointed, by the Receivers of Taxes of such cities, a local receiver of taxes, who shall possess the same qualifications for office as are required by law in the case of the Receivers of Taxes. Said local receivers of taxes shall hold their offices during the term of the Receiver of Taxes by whom they shall have been appointed: Provided, That they shall so long behave themselves well. Said local receivers of taxes and such branch offices shall be attached and subordinate to the Department of The Receiver of Taxes, and shall be under its supervision, control, and direction, subject however to the regulation of councils. The local receivers of taxes, so appointed, shall receive a compensation, by salary, to be fixed by ordinance; and councils shall provide for the appointment of such clerks and assistants as may be determined upon, and shall appropriate funds from the city treasury for the salaries of the said local receivers of taxes, clerks, and assistants, and for the rent and other expenses of said local branch tax offices.

Section 3. Councils shall provide for, and regulate the business of, said local branch tax offices; determine what shall be the duties of said local receivers, and what taxes or other moneys, in addition to those hereinbefore prescribed, now payable to the Receiver of Taxes, shall be payable to the said local receivers of taxes, and whether or not the money made payable at such local branch offices may also be payable at the office of the Receiver of Taxes.

Section 4. The Receivers of Taxes in said cities shall be responsible for the moneys collected by such local receivers of taxes: Provided, That they may require of such local receivers of taxes such bonds as they may deem adequate for the safe-keeping and paying over to the Receivers of Taxes of all moneys collected: And provided, further, That inasmuch as said local receivers of taxes and the Department of Receiver of Taxes of

cities of the first class are charged with the duty of collecting State taxes, and are made responsible for all funds received by their subordinate clerks or officers, said local receivers of taxes and Receivers of Taxes in said cities shall not be subject to the provisions of any act or acts of Assembly requiring the appointees of such local receivers and Receivers of Taxes to undergo a competitive or other examination before they shall be appointed.

Section 5. Upon the establishment of such local branch offices, the office of ward receiver, or other local officer, now existing for the collection of taxes in any city of the first class, shall be and the same is hereby abolished, and the duties performed by said ward receivers or other local officers, now charged with the collection of such taxes, shall be performed by the local receivers of taxes provided for in the foregoing sections of this act.

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