

SUPPLEMENTING ACT, TAXATION, FIRST CLASS CITIES

Act of Jul. 21, 1913, P.L. 863, No. 413

Cl. 11

A SUPPLEMENT

To an act approved the eleventh day of June, one thousand eight hundred seventy-nine, entitled "An act to authorize cities of the first class to levy and fix a tax rate, to fix the time of opening and closing the tax duplicates, to regulate the appropriations and expenditures of said cities, and prescribing penalties for the violation of the provisions of this act."

Section 1. Be it enacted, &c., That the books of the receiver of taxes shall be opened annually, on the twenty-fifth day of January, and the payment of taxes shall commence at that time. The receiver of taxes shall close the books of the preceding year annually, on the thirty-first day of December. Public notice thereof shall be given fifteen days prior thereto. Immediately after the books are closed the receiver of taxes shall proceed to register all delinquent taxes, and shall annually, on the twenty-fifth day of January, place the said register in the hands of the collector of delinquent taxes: Provided, however, That the same shall not apply to current personal property tax books, nor to the payment of current personal property taxes, which said books shall be opened annually, on the fifteenth day of March of each year, and the payment of such current personal property taxes shall commence at that time.

(1 amended May 1, 1939, P.L.38, No.31)