

TAXES COLLECTED, SETTLEMENT BETWEEN MUNICIPALITIES
Act of May 25, 1933, P.L. 1022, No. 232
AN ACT

Cl. 53

Requiring county treasurers, excepting counties of the first and second class, to make monthly settlements with all cities, boroughs, townships, school districts and poor boards within the county for all delinquent taxes, penalties, fines and costs collected during said period, and providing the manner in which same shall be made.

Section 1. Be it enacted, &c., That upon the passage and signing of this act, the treasurer of each county, excepting counties of the first and second class, shall make a monthly return and statement to each city, borough, township, school district and poor board within the county. Said return shall be made within ten days following the first day of each month, and shall show all delinquent taxes, penalties, fines and costs collected by said treasurer. Said report or settlement shall also give a detailed description of the tax in question, with the name of the taxpayer, and a full and sufficient description of the property to which the tax in question relates.

Section 2. At the time of making said settlement and report, the treasurer shall also remit all taxes, penalties, fines, and costs, and, in said report, shall make a proper segregation, showing, separately, the amount and kind of tax, the year to which the same relates, amount of penalties, interest and costs.

Section 3. All penalties, costs, fines and interest, relating to any tax collected by the county treasurer and belonging to any city, borough, township, school district or poor board, shall be monthly transmitted to said city, borough, township, school district or poor board, and shall in no way belong to or become the property of the county.

Section 4. All forms of reports or transmittals shall be uniform, and shall be furnished and supplied by the county commissioners and at the expense of the county.