

ABATING TAX PENALTIES

Act of Dec. 7, 1933, Special Session 1, P.L. 56, No. 8

Cl. 53

Special Session No. 1 of 1933

No. 1933-8

AN ACT

Authorizing the abatement of certain tax penalties and interest on city taxes in cities of the first class and on school taxes in school districts of the first class.

Section 1. Be it enacted, &c., That all penalties and interest imposed on delinquent city and school taxes in cities of the first class and in school districts of the first class for the tax year one thousand nine hundred and thirty-one, or any previous tax year, may be abated by the council of any such city, or by the board of public education of such school district, if thirty-three and one-third per centum of such taxes are paid in full on or before the thirty-first day of December, one thousand nine hundred and thirty-three, and thirty-three and one-third per centum of such taxes on or before the twenty-eighth day of February, one thousand nine hundred thirty-four, and the remaining thirty-three and one-third per centum of such taxes on or before the first day of May, one thousand nine hundred and thirty-four. All penalties and other charges, not including interest, due on such delinquent city and school taxes for the year one thousand nine hundred and thirty-two may be abated by the council of any such city, or by the board of public education of any such school district, if such taxes and the interest due thereon are paid in full on or before the thirtieth day of September, one thousand nine hundred and thirty-four.

This act shall be construed to apply to all city and school taxes, whether or not liens for such taxes have been filed in the office of the prothonotary of the county, or any proceedings for the collection of such taxes have been instituted in any court in said county.